

A **fund** is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Trust Funds** are used to administer resources received and held by the City as the trustee or agent for others. Use of these funds facilitates the discharge of responsibility placed upon the City by virtue of law or other similar authority.

**Capital Improvement Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The City maintains several Capital Project funds to ensure legal compliance and financial management for various restricted revenues. Examples of restricted revenue funds are:

**Bond Funds** – are used to account for bond proceeds to be used only for approved bond projects.

**Transportation Privilege Tax Capital Funds** – are used to account solely for transportation projects funded by dedicated privilege taxes.

**Grant Capital Funds** – are used to account for the proceeds of capital grants.

**Enterprise Capital Funds** – are used to account for utility rates and development fees for specific projects.

**General Capital Funds** – are used to account for transfers-in from the General Fund for any other project for which special or dedicated revenues are not available.

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE GENERAL FUND FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b>Source of Funds:</b>				
<b>Beginning Fund Balance</b>				
General Fund Reserve	22,870,024	24,858,781	24,746,163	28,197,118
Economic Investment	9,819,205	5,000,000	5,000,000	-
Tourism Reserve	-	1,876,309	1,876,309	-
Operating Contingency	2,500,000	2,800,000	2,800,000	6,686,090
Public Safety Tax	-	307,809	-	-
Open Purchase Order & Liabilities Reserve	4,400,000	4,400,000	4,400,000	5,000,000
Unreserved Fund Balance	11,105,548	20,005,811	29,904,984	30,074,161
<b>Total Beginning Fund Balance</b>	<b>50,694,777</b>	<b>59,248,710</b>	<b>68,727,456</b>	<b>69,957,369</b>
<b>Revenues</b>				
<b>Taxes - Local</b>				
Privilege Tax	94,131,814	96,677,130	103,523,290	110,286,447
Privilege Tax - Public Safety	7,748,339	9,667,713	10,352,329	11,028,645
Property Tax	17,393,270	18,698,508	18,698,508	20,065,685
Transient Occupancy Tax	7,904,540	8,176,500	8,900,000	1,869,000
Light & Power Franchise	5,503,617	5,649,051	5,900,000	6,050,000
Cable TV Franchise	2,766,246	2,754,000	2,900,000	3,282,815
Salt River Project Lieu Tax	201,060	202,864	202,864	202,864
Stormwater Water Quality Charge	611,989	630,360	700,360	721,371
Fire Insurance Premium	523,773	-	-	-
<b>Taxes - From Other Agencies</b>				
State Shared Sales Tax	18,579,000	19,025,797	21,000,000	20,630,000
State Revenue Sharing	18,634,175	20,512,126	21,212,126	20,848,490
Auto Lieu Tax	8,538,895	8,925,000	9,300,000	9,579,000
<b>Licenses, Permits &amp; Fees</b>				
Building Permit Fees & Charges	18,164,152	15,500,000	19,000,000	17,000,000
Fire Service Charges	-	-	-	1,000,000
Business Licenses & Fees	1,703,211	2,007,748	2,007,748	2,088,058
Recreation Fees	2,429,323	2,341,350	2,600,000	2,800,000
WestWorld	1,810,119	1,824,209	2,200,000	2,275,000
<b>Fines &amp; Forfeitures</b>				
Court Fines	5,137,706	5,096,000	5,200,000	5,304,000
Parking Fines	187,072	213,195	300,000	306,000
Photo Enforcement Revenue	2,739,993	2,512,500	2,200,000	2,525,063
Photo Enforcement Pilot Program Loop 101	-	10,000,000	2,285,000	2,000,000
Library Fines & Fees	640,227	612,780	712,780	650,000
<b>Interest Earnings/Property Rental</b>				
Interest Earnings	2,274,986	1,850,000	2,600,000	2,300,000
Property Rental	3,135,417	3,018,400	3,220,000	3,100,000
<b>Other Revenue</b>				
Miscellaneous	1,067,716	1,020,000	1,300,000	300,000
<b>Subtotal</b>	<b>221,826,640</b>	<b>236,915,231</b>	<b>246,315,005</b>	<b>246,212,437</b>
<b>Transfers In</b>				
In Lieu Property Tax	2,517,313	2,650,430	2,650,424	2,883,046
Indirect/Direct Cost Allocation	8,635,224	9,898,166	9,898,166	10,207,678
Franchise Fees	4,972,214	5,258,221	5,258,221	5,597,691
Reimbursements	771,142	-	-	-
<b>Subtotal</b>	<b>16,895,893</b>	<b>17,806,817</b>	<b>17,806,811</b>	<b>18,688,415</b>
<b>Total Revenues &amp; Transfers In</b>	<b>238,722,533</b>	<b>254,722,049</b>	<b>264,121,816</b>	<b>264,900,852</b>
<b>Use of Funds:</b>				
<b>Departments</b>				
General Government				
Mayor & City Council	670,746	334,960	333,012	366,923
City Clerk	607,833	739,606	739,606	877,198
Elections	48,758	401,023	401,023	212,390
City Attorney	4,926,814	5,792,463	5,793,013	6,363,338
City Attorney - Photo Enf Pilot Prog Loop 101	-	-	31,835	44,709
City Auditor	620,576	739,892	739,892	747,386

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE GENERAL FUND FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b>Use of Funds Continued:</b>				
City Court	4,029,510	4,918,721	4,919,981	5,324,183
City Court - Photo Enf Pilot Prog Loop 101	-	-	50,843	48,581
City Manager	791,554	642,302	627,583	688,274
CAPA	1,202,772	1,587,874	1,599,369	1,695,683
IGR	701,143	1,225,863	1,225,863	1,177,233
WestWorld	2,220,983	2,595,675	2,598,899	3,158,698
The Downtown Group	3,881,144	4,220,341	4,408,541	4,746,119
Preservation	798,305	867,007	867,145	1,058,829
General Government Total	20,500,138	24,065,727	24,336,605	26,509,544
Police	58,362,250	67,403,408	66,787,408	77,244,280
Police - Photo Enf Pilot Prog Loop 101	-	-	2,202,322	1,906,710
Financial Services	8,114,179	8,564,191	8,546,191	9,593,542
Community Services	40,885,222	47,653,351	47,057,849	53,959,898
Information Systems	7,679,015	9,241,654	9,225,155	9,792,542
Fire	21,196,671	26,648,655	26,758,655	30,351,504
Municipal Services	954,363	596,263	596,263	618,063
Citizen & Neighborhood Resources	2,779,306	3,490,790	3,392,794	3,477,329
Human Resources	3,200,897	3,766,345	3,766,345	4,464,761
Economic Vitality	999,491	1,442,859	1,442,859	1,461,219
Economic Vitality - Bed Tax	5,756,904	6,617,544	6,617,544	-
Planning & Development	11,961,349	13,853,510	13,853,509	15,350,539
Estimated Department Expenditure Savings	-	(1,000,000)	(1,500,000)	(1,500,000)
Estimated Vacant Position Savings	-	(2,500,000)	(3,000,000)	(3,300,000)
<b>Subtotal</b>	<b>182,389,785</b>	<b>209,844,297</b>	<b>210,083,499</b>	<b>229,929,931</b>
<b>Debt Service</b>				
Contracts Payable	4,313,644	4,125,959	4,660,849	5,128,638
Certificates of Participation	33,000	1,417,790	917,790	917,790
<b>Subtotal</b>	<b>4,346,644</b>	<b>5,543,749</b>	<b>5,578,639</b>	<b>6,046,428</b>
<b>Total Operating Budget</b>	<b>186,736,429</b>	<b>215,388,046</b>	<b>215,662,138</b>	<b>235,976,359</b>
<b>Transfers Out</b>				
Capital Project Funds	17,118,168	33,402,900	33,404,700	45,389,700
MPC Excise Debt Fund	5,269,882	4,030,026	8,161,445	5,535,518
MPC - Hospitality Funds	-	299,940	-	-
Other Transfers	7,400,000	-	-	-
Transportation Fund	793,672	3,093,076	1,810,234	2,861,313
Self Insurance Fund	2,101,427	-	-	2,500,000
Fleet Fund - Decision Packages	959,250	-	1,343,900	-
Aviation Fund - Jet Fuel Tax	114,149	131,413	20,722	-
Special Programs Fund - Balance of Tourism Funds	-	-	2,378,765	-
Special Programs Fund	196,877	110,000	110,000	210,000
<b>Total Transfers Out</b>	<b>33,953,426</b>	<b>41,067,355</b>	<b>47,229,766</b>	<b>56,496,531</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>220,689,854</b>	<b>256,455,401</b>	<b>262,891,904</b>	<b>292,472,890</b>
<b>Ending Fund Balance</b>				
General Fund Reserve	24,746,163	28,398,209	28,197,118	30,508,777
Public Safety Reserve	307,809	-	-	-
Photo Enf Pilot Prog Loop 101 Contingency	-	10,000,000	-	-
Tourism Reserve	566,728	1,500,025	-	-
Economic Investment	-	4,700,000	-	-
Operating Contingency	1,215,214	2,700,000	2,700,000	6,686,090
Unreserved Public Safety	(401,984)	-	-	-
Open Purchase Orders & Liabilities Reserve	4,400,000	5,000,000	5,000,000	5,000,000
Unreserved Fund Balance	37,893,527	5,217,123	34,060,251	190,464
<b>Total Ending Fund Balance</b>	<b>68,727,456</b>	<b>57,515,357</b>	<b>69,957,369</b>	<b>42,385,331</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE GENERAL FUND FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b>Source of Funds:</b>					
<b>Beginning Fund Balance</b>					
General Fund Reserve	28,197,118	30,508,777	31,974,870	33,447,037	34,821,203
Operating Contingency	6,686,090	2,500,000	2,500,000	2,500,000	2,500,000
Open Purchase Order & Liabilities Reserve	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Unreserved Fund Balance	30,074,161	4,376,554	3,974,301	4,135,162	2,304,706
<b>Total Beginning Fund Balance</b>	<b>69,957,369</b>	<b>42,385,331</b>	<b>43,449,171</b>	<b>45,082,199</b>	<b>44,625,909</b>
<b>Revenues</b>					
<b>Taxes - Local</b>					
Privilege Tax	110,286,447	116,851,864	123,804,604	131,272,844	139,098,625
Privilege Tax - Public Safety	11,028,645	11,685,186	12,380,460	13,127,284	13,909,863
Property Tax	20,065,685	21,061,538	22,102,423	23,194,842	24,341,266
Transient Occupancy Tax	1,869,000	1,943,760	2,021,510	2,102,371	2,186,466
Light & Power Franchise	6,050,000	6,231,500	6,418,445	6,610,998	6,809,328
Cable TV Franchise	3,282,815	3,335,808	3,312,027	3,376,368	3,523,315
Salt River Project Lieu Tax	202,864	202,864	202,864	202,864	203,000
Stormwater Water Quality Charge	721,371	743,012	765,302	788,261	811,909
<b>Taxes - From Other Agencies</b>					
State Shared Sales Tax	20,630,000	21,867,800	23,179,868	24,570,660	26,044,900
State Revenue Sharing	20,848,490	21,890,914	23,505,460	21,721,260	22,807,323
Auto Lieu Tax	9,579,000	9,866,370	10,162,361	10,416,420	10,676,831
<b>Licenses, Permits &amp; Fees</b>					
Building Permit Fees & Charges	17,000,000	16,500,000	16,500,000	16,000,000	16,000,000
Fire Service Charges	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Business Licenses & Fees	2,088,058	2,129,819	2,172,415	2,215,864	2,260,181
Recreation Fees	2,800,000	2,898,000	2,999,430	3,104,410	3,213,064
WestWorld	2,275,000	2,360,876	2,479,485	2,598,280	2,676,228
<b>Fines &amp; Forfeitures</b>					
Court Fines	5,304,000	5,410,080	5,518,282	5,628,647	5,741,220
Parking Fines	306,000	312,120	318,362	324,730	331,224
Photo Enforcement Revenue	2,525,063	2,537,688	2,550,376	2,563,128	2,563,128
Photo Enforcement Pilot Program Loop 101	2,000,000	-	-	-	-
Library Fines & Fees	650,000	663,000	676,260	689,785	703,581
<b>Interest Earnings/Property Rental</b>					
Interest Earnings	2,300,000	2,400,000	2,500,000	2,500,000	2,500,000
Property Rental	3,100,000	3,162,000	3,225,240	3,225,240	3,225,240
<b>Other Revenue</b>					
Miscellaneous	300,000	300,000	300,000	300,000	300,000
<b>Subtotal</b>	<b>246,212,437</b>	<b>255,354,200</b>	<b>268,095,176</b>	<b>277,534,256</b>	<b>290,926,692</b>
<b>Transfers In</b>					
In Lieu Property Tax	2,883,046	3,070,444	3,270,022	3,482,574	3,656,703
Indirect/Direct Cost Allocation	10,207,678	10,323,756	10,441,695	10,561,549	10,772,780
Franchise Fees	5,597,691	5,816,001	6,042,825	6,278,495	6,466,850
<b>Subtotal</b>	<b>18,688,415</b>	<b>19,210,201</b>	<b>19,754,543</b>	<b>20,322,618</b>	<b>20,896,333</b>
<b>Total Revenues &amp; Transfers In</b>	<b>264,900,852</b>	<b>274,564,401</b>	<b>287,849,719</b>	<b>297,856,875</b>	<b>311,823,025</b>
<b>Use of Funds:</b>					
<b>Departments</b>					
General Government					
Mayor & City Council	366,923	378,768	388,731	399,348	410,681
City Clerk	877,198	924,927	973,636	1,023,388	1,070,872
Elections	212,390	401,000	22,915	423,717	38,547
City Attorney	6,363,338	6,761,968	7,110,522	7,441,796	7,757,654
City Attorney - Photo Enf Pilot Prog Loop 101	44,709	-	-	-	-
City Auditor	747,386	792,706	831,113	868,746	907,586

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE GENERAL FUND FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b>Use of Funds Continued:</b>					
City Court	5,324,183	5,654,507	5,928,572	6,202,108	6,479,199
City Court - Photo Enf Pilot Prog Loop 101	48,581	-	-	-	-
City Manager	688,274	715,165	743,541	773,195	802,602
CAPA	1,695,683	1,771,995	1,851,683	1,931,747	2,014,705
IGR	1,177,233	1,237,931	1,303,866	1,366,766	1,425,390
WestWorld	3,158,698	3,058,500	3,190,253	3,325,275	3,461,791
The Downtown Group	4,746,119	4,828,970	4,998,356	5,173,905	5,355,867
Preservation	1,058,829	1,110,645	1,153,537	1,198,275	1,245,210
General Government Total	26,509,544	27,637,082	28,496,725	30,128,268	30,970,104
Police	77,244,280	83,967,829	88,276,723	92,610,596	96,990,212
Police - Photo Enf Pilot Prog Loop 101	1,906,710	-	-	-	-
Financial Services	9,593,542	10,127,225	10,628,680	11,116,192	11,610,372
Community Services	53,959,898	56,547,133	59,254,863	62,008,204	64,834,325
Information Systems	9,792,542	10,228,435	10,683,958	11,145,949	11,600,922
Fire	30,351,504	32,182,207	33,686,032	35,167,057	36,690,152
Municipal Services	618,063	633,420	649,291	665,718	682,720
Citizen & Neighborhood Resources	3,477,329	3,666,992	3,856,275	4,040,175	4,220,445
Human Resources	4,464,761	4,684,248	4,886,202	5,091,666	5,296,660
Economic Vitality	1,461,219	1,530,699	1,600,936	1,672,048	1,739,221
Planning & Development	15,350,539	16,239,739	17,038,368	17,836,133	18,647,745
Estimated Department Expenditure Savings	(1,500,000)	(1,600,000)	(1,700,000)	(1,800,000)	(1,900,000)
Estimated Vacant Position Savings	(3,300,000)	(3,400,000)	(3,500,000)	(3,600,000)	(3,700,000)
Estimated CIP Operating Impacts	-	2,102,400	4,144,600	4,411,100	4,268,200
<b>Subtotal</b>	<b>229,929,931</b>	<b>244,547,409</b>	<b>258,002,653</b>	<b>270,493,106</b>	<b>281,951,077</b>
<b>Debt Service</b>					
Contracts Payable	5,128,638	5,246,687	5,387,844	5,567,165	5,457,199
Certificates of Participation	917,790	917,790	917,790	917,790	917,790
<b>Subtotal</b>	<b>6,046,428</b>	<b>6,164,477</b>	<b>6,305,634</b>	<b>6,484,955</b>	<b>6,374,989</b>
<b>Total Operating Budget</b>	<b>235,976,359</b>	<b>250,711,886</b>	<b>264,308,286</b>	<b>276,978,060</b>	<b>288,326,066</b>
<b>Transfers Out</b>					
Capital Project Funds	45,389,700	17,580,000	16,883,900	15,395,900	19,422,700
MPC Excise Debt Fund	5,535,518	5,098,674	4,914,504	5,829,205	5,822,602
Transportation Fund	2,861,313	-	-	-	-
Self Insurance Fund	2,500,000	-	-	-	-
Special Programs Fund	210,000	110,000	110,000	110,000	110,000
<b>Total Transfers Out</b>	<b>56,496,531</b>	<b>22,788,674</b>	<b>21,908,404</b>	<b>21,335,105</b>	<b>25,355,302</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>292,472,890</b>	<b>273,500,560</b>	<b>286,216,690</b>	<b>298,313,165</b>	<b>313,681,368</b>
<b>Ending Fund Balance</b>					
General Fund Reserve	30,508,777	31,974,870	33,447,037	34,821,203	36,066,667
Operating Contingency	6,686,090	2,500,000	2,500,000	2,500,000	2,500,000
Open Purchase Orders & Liabilities Reserve	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Unreserved Fund Balance <sup>(A)</sup>	190,464	3,974,301	4,135,162	2,304,706	(799,101)
<b>Total Ending Fund Balance</b>	<b>42,385,331</b>	<b>43,449,171</b>	<b>45,082,199</b>	<b>44,625,909</b>	<b>42,767,566</b>

<sup>(A)</sup> Any forecasted negative fund balances may be addressed through reductions in expenditures, improvements in revenue forecasts and/or a combination of these actions.

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE TRANSPORTATION SPECIAL REVENUE FUND FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b><u>Source of Funds:</u></b>				
<b>Beginning Fund Balance</b>	<b>1,254,237</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>				
Highway User Revenue Tax	14,455,702	14,994,000	15,100,000	15,644,279
Transportation Privilege Tax (0.2%)	18,072,047	18,321,600	20,704,658	22,057,289
Local Transportation Assistance Fund	1,118,765	1,146,323	1,146,323	1,073,258
Proposition 400 Regional Sales Tax	-	-	-	282,160
Miscellaneous	168,272	-	-	-
<b>Subtotal</b>	<b>33,814,786</b>	<b>34,461,923</b>	<b>36,950,981</b>	<b>39,056,986</b>
<b>Transfers In</b>				
General Fund	793,672	3,093,076	1,810,234	2,861,313
Solid Waste - Alley Maintenance	-	271,340	271,340	290,551
<b>Subtotal</b>	<b>793,672</b>	<b>3,364,416</b>	<b>2,081,574</b>	<b>3,151,864</b>
<b>Total Revenues &amp; Transfers In</b>	<b>34,608,458</b>	<b>37,826,339</b>	<b>39,032,555</b>	<b>42,208,851</b>
<b><u>Use of Funds:</u></b>				
<b>Department/Division</b>				
Transportation/Admin, Planning & Engineering	10,508,000	13,085,380	13,090,604	14,331,915
Municipal Services/Field Services	11,289,947	12,366,365	12,325,828	13,624,041
<b>Subtotal</b>	<b>21,797,947</b>	<b>25,451,745</b>	<b>25,416,432</b>	<b>27,955,956</b>
<b>Debt Service</b>				
Revenue Bonds	3,119,769	3,142,294	3,142,294	3,155,450
<b>Subtotal</b>	<b>3,119,769</b>	<b>3,142,294</b>	<b>3,142,294</b>	<b>3,155,450</b>
<b>Total Operating Budget</b>	<b>24,917,716</b>	<b>28,594,039</b>	<b>28,558,726</b>	<b>31,111,406</b>
<b>Transfers Out</b>				
CIP Fund - Privilege Tax Allocation <sup>(A)</sup>	10,843,228	9,160,800	10,352,329	11,028,645
CIP Fund - Tech. Replacement	74,900	71,500	71,500	68,800
General Fund - Security Contract	6,850	-	-	-
Fleet Fund - Vehicles	-	-	50,000	-
<b>Total Transfers Out</b>	<b>10,944,980</b>	<b>9,232,300</b>	<b>10,473,829</b>	<b>11,097,445</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>35,862,695</b>	<b>37,826,339</b>	<b>39,032,555</b>	<b>42,208,851</b>
<b>Total Ending Fund Balance <sup>(A)</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>(A)</sup> Dedicated Transportation Privilege Tax revenue surplus (50%) over operating expenditures is transferred to the Capital Improvement Fund to fund Transportation Capital Projects.

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE TRANSPORTATION SPECIAL REVENUE FUND FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b><u>Source of Funds:</u></b>					
Beginning Fund Balance	-	-	-	-	-
<b>Revenues</b>					
Highway User Revenue Tax	15,644,279	16,113,607	16,597,016	17,094,926	17,607,774
Transportation Privilege Tax (0.2%)	22,057,289	23,370,373	24,760,921	26,254,569	27,819,725
Local Transportation Assistance Fund	1,073,258	1,073,258	1,073,258	1,073,258	1,073,258
Proposition 400 Regional Sales Tax	282,160	290,625	299,344	308,324	317,574
<b>Subtotal</b>	<b>39,056,986</b>	<b>40,847,863</b>	<b>42,730,538</b>	<b>44,731,077</b>	<b>46,818,331</b>
<b>Transfers In</b>					
General Fund	2,861,313	-	-	-	-
Solid Waste - Alley Maintenance	290,551	311,395	334,012	358,550	380,063
<b>Subtotal</b>	<b>3,151,864</b>	<b>311,395</b>	<b>334,012</b>	<b>358,550</b>	<b>380,063</b>
<b>Total Revenues &amp; Transfers In</b>	<b>42,208,851</b>	<b>41,159,258</b>	<b>43,064,550</b>	<b>45,089,627</b>	<b>47,198,394</b>
<b><u>Use of Funds:</u></b>					
<b>Department/Division</b>					
Transportation/Admin, Planning & Engineering	14,331,915	14,909,786	15,477,944	15,976,081	16,488,498
Municipal Services/Field Services	13,624,041	14,127,030	14,684,143	15,257,887	15,852,101
<b>Subtotal</b>	<b>27,955,956</b>	<b>29,036,815</b>	<b>30,162,087</b>	<b>31,233,968</b>	<b>32,340,599</b>
<b>Debt Service</b>					
Revenue Bonds	3,155,450	-	-	-	-
<b>Subtotal</b>	<b>3,155,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Budget</b>	<b>31,111,406</b>	<b>29,036,815</b>	<b>30,162,087</b>	<b>31,233,968</b>	<b>32,340,599</b>
<b>Transfers Out</b>					
CIP Fund - Privilege Tax Allocation <sup>(A)</sup>	11,028,645	11,685,186	12,380,460	13,127,284	13,909,863
CIP Fund - Transit	-	368,456	453,202	659,574	879,132
CIP Fund - Tech. Replacement	68,800	68,800	68,800	68,800	68,800
<b>Total Transfers Out</b>	<b>11,097,445</b>	<b>12,122,443</b>	<b>12,902,463</b>	<b>13,855,659</b>	<b>14,857,795</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>42,208,851</b>	<b>41,159,258</b>	<b>43,064,550</b>	<b>45,089,627</b>	<b>47,198,394</b>
<b>Total Ending Fund Balance <sup>(A)</sup></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(A) Dedicated Transportation Privilege Tax revenue surplus (50%) over operating expenditures is transferred to the Capital Improvement Fund to fund Transportation Capital Projects.

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE PRESERVATION PRIVILEGE TAX SPECIAL REVENUE FUNDS FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b><u>Source of Funds:</u></b>				
<b>Beginning Fund Balance</b>				
Privilege Tax (0.20%)	14,622,336	8,481,205	10,144,842	10,311,467
Privilege Tax (0.15%)	-	9,222,284	11,734,312	23,954,206
<b>Total Beginning Fund Balance</b>	<b>14,622,336</b>	<b>17,703,489</b>	<b>21,879,154</b>	<b>34,265,673</b>
<b>Revenues</b>				
Privilege Tax (0.20%)	18,522,259	18,842,100	20,704,658	22,057,289
Privilege Tax (0.15%)	11,622,510	14,501,570	15,528,494	16,542,967
Interest Earnings	502,708	651,669	775,000	798,000
<b>Subtotal</b>	<b>30,647,477</b>	<b>33,995,339</b>	<b>37,008,152</b>	<b>39,398,256</b>
<b>Total Revenues &amp; Transfers In</b>	<b>30,647,477</b>	<b>33,995,339</b>	<b>37,008,152</b>	<b>39,398,256</b>
<b><u>Use of Funds:</u></b>				
<b>Debt Service</b>				
Contractual Debt	955,115	951,765	951,765	952,290
<b>Subtotal</b>	<b>955,115</b>	<b>951,765</b>	<b>951,765</b>	<b>952,290</b>
<b>Total Expenditures</b>	<b>955,115</b>	<b>951,765</b>	<b>951,765</b>	<b>952,290</b>
<b>Transfers Out</b>				
Debt Service Fund (Preserve GO Bonds)	12,839,510	13,829,547	13,668,147	15,201,304
Debt Service Fund (Preserve Revenue Bonds)	7,014,125	6,812,721	6,812,721	6,808,896
CIP Fund (General Capital Projects)	2,581,909	17,850,000	3,189,000	2,110,000
<b>Total Transfers Out</b>	<b>22,435,544</b>	<b>38,492,268</b>	<b>23,669,868</b>	<b>24,120,200</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>23,390,659</b>	<b>39,444,033</b>	<b>24,621,633</b>	<b>25,072,490</b>
<b>Ending Fund Balance <sup>(A)</sup></b>				
Privilege Tax (0.20%)	10,144,842	6,785,272	10,311,467	11,311,411
Privilege Tax (0.15%)	11,734,312	5,469,523	23,954,206	37,280,029
<b>Total Ending Fund Balance</b>	<b>21,879,154</b>	<b>12,254,795</b>	<b>34,265,673</b>	<b>48,591,439</b>

<sup>(A)</sup> Ending Fund Balance used to pay debt service on future Preserve bond issues, yet to be determined, and to provide a sufficient Preservation Debt Service Reserve.



# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE PRESERVATION PRIVILEGE TAX SPECIAL REVENUE FUNDS FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b><u>Source of Funds:</u></b>					
<b>Beginning Fund Balance</b>					
Privilege Tax (0.20%)	10,311,467	11,311,411	16,183,160	22,698,533	31,130,049
Privilege Tax (0.15%)	23,954,206	37,280,029	53,822,389	70,007,361	89,832,468
<b>Total Beginning Fund Balance</b>	<b>34,265,673</b>	<b>48,591,439</b>	<b>70,005,550</b>	<b>92,705,894</b>	<b>120,962,517</b>
<b>Revenues</b>					
Privilege Tax (0.20%)	22,057,289	23,370,373	24,760,921	26,254,569	27,819,725
Privilege Tax (0.15%)	16,542,967	17,527,780	18,570,691	19,690,927	20,864,794
Interest Earnings	798,000	1,326,000	1,977,000	2,724,000	3,438,000
<b>Subtotal</b>	<b>39,398,256</b>	<b>42,224,153</b>	<b>45,308,611</b>	<b>48,669,495</b>	<b>52,122,519</b>
<b>Total Revenues &amp; Transfers In</b>	<b>39,398,256</b>	<b>42,224,153</b>	<b>45,308,611</b>	<b>48,669,495</b>	<b>52,122,519</b>
<b><u>Use of Funds:</u></b>					
<b>Debt Service</b>					
Contractual Debt	952,290	955,780	952,480	951,855	954,175
<b>Subtotal</b>	<b>952,290</b>	<b>955,780</b>	<b>952,480</b>	<b>951,855</b>	<b>954,175</b>
<b>Total Expenditures</b>	<b>952,290</b>	<b>955,780</b>	<b>952,480</b>	<b>951,855</b>	<b>954,175</b>
<b>Transfers Out</b>					
Debt Service Fund (Preserve GO Bonds)	15,201,304	12,814,391	12,799,516	12,621,266	22,770,078
Debt Service Fund (Preserve Revenue Bonds)	6,808,896	6,789,871	6,768,271	6,739,751	6,707,095
CIP Fund (General Capital Projects)	2,110,000	250,000	2,088,000	100,000	300,000
<b>Total Transfers Out</b>	<b>24,120,200</b>	<b>19,854,262</b>	<b>21,655,787</b>	<b>19,461,017</b>	<b>29,777,173</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>25,072,490</b>	<b>20,810,042</b>	<b>22,608,267</b>	<b>20,412,872</b>	<b>30,731,348</b>
<b>Ending Fund Balance <sup>(A)</sup></b>					
Privilege Tax (0.20%)	11,311,411	16,183,160	22,698,533	31,130,049	40,026,257
Privilege Tax (0.15%)	37,280,029	53,822,389	70,007,361	89,832,468	102,327,431
<b>Total Ending Fund Balance</b>	<b>48,591,439</b>	<b>70,005,550</b>	<b>92,705,894</b>	<b>120,962,517</b>	<b>142,353,688</b>

(A) Ending Fund Balance used to pay debt service on future Preserve bond issues, yet to be determined, and to provide a sufficient Preservation Debt Service Reserve.

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE SPECIAL PROGRAMS SPECIAL REVENUE FUND FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b>Source of Funds:</b>				
<b>Beginning Fund Balance/Reserve</b>				
Operating Contingency <sup>(A)</sup>	500,000	500,000	500,000	1,000,000
<b>Reserved:</b>				
Economic Vitality - Transient Occupancy Tax	-	-	-	2,378,765
Courts	1,675,753	1,431,633	1,541,994	2,427,848
Downtown Cultural/Community Arts	364,212	384,212	447,268	627,268
Human Resources - Cultural Diversity	6,887	4,482	9,958	5,957
Police	195,555	117,356	346,836	364,962
Community Services	2,177,812	1,536,596	3,887,631	2,664,091
Citizen & Neighborhood Resources	10,172	10,172	33,379	72,207
Planning & Development Services	10,836	10,836	22,585	30,785
Fire	-	-	150	150
<b>Total Beginning Fund Balance</b>	<b>4,441,227</b>	<b>3,495,287</b>	<b>6,289,801</b>	<b>8,572,033</b>
<b>Revenues</b>				
Economic Vitality - Transient Occupancy Tax	-	-	-	7,476,000
Courts	945,869	995,540	1,349,296	1,184,488
Downtown Cultural/Community Arts	83,056	680,000	680,000	85,000
Human Resources - Cultural Diversity	6,500	9,519	10,000	10,000
Police	685,297	941,167	789,545	686,680
Community Services	1,371,400	2,493,720	1,432,739	1,467,917
Community Services - Sinclair Lease	1,720,000	1,720,000	-	-
Citizen and Neighborhood Resources	33,933	15,172	54,000	25,000
Planning & Development Services	24,150	23,500	31,700	19,215
Fire	150	1,200	1,200	4,140
<b>Subtotal</b>	<b>4,870,355</b>	<b>6,879,818</b>	<b>4,348,480</b>	<b>10,958,440</b>
<b>Transfers In</b>				
General Fund - Misc. Comm. Svc.	196,877	100,000	100,000	100,000
General Fund - Neighborhood Revitalization	-	-	-	100,000
General Fund - Balance of Tourism Funds	-	-	2,378,765	-
CIP - Court Enhancement	60,015	-	-	-
General Fund - Preservation Rehab	-	10,000	10,000	10,000
Grants	46,572	-	-	-
<b>Subtotal</b>	<b>303,464</b>	<b>110,000</b>	<b>2,488,765</b>	<b>210,000</b>
<b>Total Revenues &amp; Transfers In</b>	<b>5,173,819</b>	<b>6,989,818</b>	<b>6,837,245</b>	<b>11,168,440</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE SPECIAL PROGRAMS SPECIAL REVENUE FUND FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b>Use of Funds:</b>				
<b>Departments</b>				
Economic Vitality - Transient Occupancy Tax	-	-	-	7,049,630
Courts	264,643	2,094,668	333,442	3,612,336
Downtown Cultural/Community Arts	-	970,000	500,000	712,268
Human Resources - Cultural Diversity	3,429	14,001	14,001	15,957
Police	534,017	941,167	521,779	877,442
Community Services	1,573,530	2,754,479	2,754,479	4,229,208
Preservation Rehab	-	10,000	10,000	110,000
Citizen and Neighborhood Resources	10,725	15,172	15,172	97,207
Planning & Development Services	12,401	23,500	23,500	50,000
Fire	-	1,200	1,200	4,290
<b>Subtotal</b>	<b>2,398,744</b>	<b>6,824,187</b>	<b>4,173,573</b>	<b>16,758,338</b>
<b>Total Operating Budget</b>	<b>2,398,744</b>	<b>6,824,187</b>	<b>4,173,573</b>	<b>16,758,338</b>
<b>Transfers Out</b>				
MPC Debt - Tourism Funds	-	-	-	744,867
Grant Match - Community Services	20,501	-	-	-
CIP Fund - Community Services	31,000	1,800	1,800	2,800
CIP Fund - Police (RICO)	-	136,100	249,640	174,200
CIP Fund (Court)	875,000	130,000	130,000	-
<b>Subtotal</b>	<b>926,501</b>	<b>267,900</b>	<b>381,440</b>	<b>921,867</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>3,325,245</b>	<b>7,092,087</b>	<b>4,555,013</b>	<b>17,680,205</b>
<b>Ending Fund Balance</b>				
Operating Contingency <sup>(A)</sup>	500,000	500,000	500,000	1,000,000
<b>Reserved:</b>				
Economic Vitality - Transient Occupancy Tax	-	-	2,378,765	2,060,268
Courts	1,541,994	202,505	2,427,848	-
Downtown Cultural/Community Arts	447,268	94,212	627,268	-
Human Resources - Cultural Diversity	9,958	-	5,957	-
Police <sup>(B)</sup>	346,836	(18,744)	364,962	-
Community Services	3,887,631	1,374,037	2,664,091	-
Community Services - Sinclair Lease	-	1,720,000	-	-
Citizen & Neighborhood Resources	33,379	10,172	72,207	-
Planning & Development Services	22,585	10,836	30,785	-
Fire	150	-	150	-
<b>Total Ending Fund Balance</b>	<b>6,289,801</b>	<b>3,393,018</b>	<b>8,572,033</b>	<b>2,060,268</b>

<sup>(A)</sup> The Operating Contingency for the Special Programs Fund is an unfunded contingency that allows for the expenditure of unanticipated revenues and is not included in the beginning or ending fund balance. City Council approval is required before making expenditures from unanticipated revenues.

<sup>(B)</sup> Any forecasted negative fund balances may be addressed through reductions in expenditures, improvements in revenue forecasts and/or a combination of these actions.

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE SPECIAL PROGRAMS SPECIAL REVENUE FUND FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b>Source of Funds:</b>					
<b>Beginning Fund Balance/Reserve</b>					
Operating Contingency <sup>(A)</sup>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Reserved:</b>					
Economic Vitality - Transient Occupancy Tax	2,378,765	2,060,268	1,652,118	1,289,254	979,569
Courts	2,427,848	-	-	-	-
Downtown Cultural/Community Arts	627,268	-	-	-	-
Human Resources - Cultural Diversity	5,957	-	-	-	-
Police	364,962	-	-	-	-
Community Services	2,664,091	-	-	-	-
Citizen & Neighborhood Resources	72,207	-	-	-	-
Planning & Development Services	30,785	-	-	-	-
Fire	150	-	-	-	-
<b>Total Beginning Fund Balance</b>	<b>8,572,033</b>	<b>2,060,268</b>	<b>1,652,118</b>	<b>1,289,254</b>	<b>979,569</b>
<b>Revenues</b>					
Economic Vitality - Transient Occupancy Tax	7,476,000	7,775,040	8,086,042	8,409,483	8,745,863
Courts	1,184,488	1,150,244	1,214,889	1,267,606	1,300,000
Downtown Cultural/Community Arts	85,000	90,000	95,000	100,000	100,000
Human Resources - Cultural Diversity	10,000	10,000	10,000	10,000	10,000
Police	686,680	912,431	945,000	978,000	980,000
Community Services	1,467,917	4,473,000	4,637,000	4,780,000	4,860,000
Citizen and Neighborhood Resources	25,000	16,043	16,500	17,000	17,000
Planning & Development Services	19,215	51,750	53,500	55,000	55,000
Fire	4,140	1,200	1,200	1,200	1,200
<b>Subtotal</b>	<b>10,958,440</b>	<b>14,479,708</b>	<b>15,059,131</b>	<b>15,618,289</b>	<b>16,069,063</b>
<b>Transfers In</b>					
General Fund - Misc. Comm. Svc.	100,000	100,000	100,000	100,000	100,000
General Fund - Neighborhood Revitalization	100,000	-	-	-	-
General Fund - Preservation Rehab	10,000	10,000	10,000	10,000	10,000
<b>Subtotal</b>	<b>210,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<b>Total Revenues &amp; Transfers In</b>	<b>11,168,440</b>	<b>14,589,708</b>	<b>15,169,131</b>	<b>15,728,289</b>	<b>16,179,063</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE SPECIAL PROGRAMS SPECIAL REVENUE FUND FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b>Use of Funds:</b>					
<b>Departments</b>					
Economic Vitality - Transient Occupancy Tax	7,049,630	7,296,367	7,551,740	7,816,051	8,089,613
Courts	3,612,336	1,000,244	1,214,889	1,267,606	1,300,000
Downtown Cultural/Community Arts	712,268	90,000	95,000	100,000	100,000
Human Resources - Cultural Diversity	15,957	10,000	10,000	10,000	10,000
Police	877,442	852,431	915,000	918,000	950,000
Community Services	4,229,208	4,570,200	4,734,200	4,877,200	4,957,200
Preservation Rehab	110,000	10,000	10,000	10,000	10,000
Citizen and Neighborhood Resources	97,207	16,043	16,500	17,000	17,000
Planning & Development Services	50,000	51,750	53,500	55,000	55,000
Fire	4,290	1,200	1,200	1,200	1,200
<b>Subtotal</b>	<b>16,758,338</b>	<b>13,898,235</b>	<b>14,602,029</b>	<b>15,072,057</b>	<b>15,490,013</b>
 <b>Total Operating Budget</b>	 <b>16,758,338</b>	 <b>13,898,235</b>	 <b>14,602,029</b>	 <b>15,072,057</b>	 <b>15,490,013</b>
 <b>Transfers Out</b>					
MPC Debt - Tourism Funds	744,867	886,823	897,166	903,117	907,664
CIP Fund - Community Services	2,800	2,800	2,800	2,800	2,800
CIP Fund - Police (RICO)	174,200	60,000	30,000	60,000	30,000
CIP Fund (Court)	-	150,000	-	-	-
<b>Subtotal</b>	<b>921,867</b>	<b>1,099,623</b>	<b>929,966</b>	<b>965,917</b>	<b>940,464</b>
 <b>Total Expenditures &amp; Transfers Out</b>	 <b>17,680,205</b>	 <b>14,997,858</b>	 <b>15,531,995</b>	 <b>16,037,974</b>	 <b>16,430,477</b>
 <b>Ending Fund Balance</b>					
Operating Contingency <sup>(A)</sup>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Reserved:</b>					
Economic Vitality - Transient Occupancy Tax	2,060,268	1,652,118	1,289,254	979,569	728,155
<b>Total Ending Fund Balance</b>	<b>2,060,268</b>	<b>1,652,118</b>	<b>1,289,254</b>	<b>979,569</b>	<b>728,155</b>

<sup>(A)</sup> The Operating Contingency for the Special Programs Fund is an unfunded contingency that allows for the expenditure of unanticipated revenues and is not included in the beginning or ending fund balance. City Council approval is required before making expenditures from unanticipated revenues.

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE SPECIAL DISTRICT FUNDS FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b>Source of Funds:</b>				
<b>Beginning Fund Balance</b>				
Streetlight Districts	891,409	841,409	841,409	841,409
Downtown Enhanced Municipal Services District <sup>(A)</sup>	115,922	34,422	34,422	-
<b>Total Beginning Fund Balance</b>	<b>1,007,331</b>	<b>875,831</b>	<b>875,831</b>	<b>841,409</b>
<b>Revenues</b>				
Streetlight Districts	500,000	550,000	550,000	600,000
Downtown Enhanced Municipal Services District	519,000	-	-	-
<b>Subtotal</b>	<b>1,019,000</b>	<b>550,000</b>	<b>550,000</b>	<b>600,000</b>
<b>Total Revenues</b>	<b>1,019,000</b>	<b>550,000</b>	<b>550,000</b>	<b>600,000</b>
<b>Use of Funds:</b>				
<b>Expenditures:</b>				
Streetlight Districts	550,000	550,000	550,000	600,000
Downtown Enhanced Municipal Services District	600,500	40,000	34,422	-
<b>Subtotal</b>	<b>1,150,500</b>	<b>590,000</b>	<b>584,422</b>	<b>600,000</b>
<b>Total Expenditures</b>	<b>1,150,500</b>	<b>590,000</b>	<b>584,422</b>	<b>600,000</b>
<b>Ending Fund Balance</b>				
Streetlight Districts	841,409	841,409	841,409	841,409
Downtown Enhanced Municipal Services District <sup>(B)</sup>	34,422	(5,578)	-	-
<b>Total Ending Fund Balance</b>	<b>875,831</b>	<b>835,831</b>	<b>841,409</b>	<b>841,409</b>

<sup>(A)</sup> On May 17, 2005, the City Council voted not to establish an assessment for FY 2005/06 and removed the Enhanced Municipal Services District (EMSD) from the downtown area. Over the course of the 2005/06 fiscal year, the remaining balance of the EMSD was spent on downtown marketing.

<sup>(B)</sup> Any forecasted negative fund balances may be addressed through reductions in expenditures, improvements in revenue forecasts and/or a combination of these actions.

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE SPECIAL DISTRICT FUNDS FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b><u>Source of Funds:</u></b>					
<b>Beginning Fund Balance</b>					
Streetlight Districts	841,409	841,409	841,409	841,409	841,409
<b>Total Beginning Fund Balance</b>	<b>841,409</b>	<b>841,409</b>	<b>841,409</b>	<b>841,409</b>	<b>841,409</b>
<b>Revenues</b>					
Streetlight Districts	600,000	621,000	642,735	665,231	688,514
<b>Subtotal</b>	<b>600,000</b>	<b>621,000</b>	<b>642,735</b>	<b>665,231</b>	<b>688,514</b>
 <b>Total Revenues</b>	 <b>600,000</b>	 <b>621,000</b>	 <b>642,735</b>	 <b>665,231</b>	 <b>688,514</b>
<b><u>Use of Funds:</u></b>					
<b>Expenditures</b>					
Streetlight Districts	600,000	621,000	642,735	665,231	688,514
<b>Subtotal</b>	<b>600,000</b>	<b>621,000</b>	<b>642,735</b>	<b>665,231</b>	<b>688,514</b>
 <b>Total Expenditures</b>	 <b>600,000</b>	 <b>621,000</b>	 <b>642,735</b>	 <b>665,231</b>	 <b>688,514</b>
 <b>Ending Fund Balance</b>					
Streetlight Districts	841,409	841,409	841,409	841,409	841,409
<b>Total Ending Fund Balance</b>	<b>841,409</b>	<b>841,409</b>	<b>841,409</b>	<b>841,409</b>	<b>841,409</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE DEBT SERVICE FUNDS FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b>Source of Funds:</b>				
<b>Beginning Fund Balance</b>				
G.O. Debt Service	3,227,374	7,296,162	5,109,145	8,271,165
MPC Excise Debt	64,903	344,903	307,223	5,587,318
Special Assessment Debt	1,175,952	1,166,357	378,332	380,507
<b>Total Beginning Fund Balance</b>	<b>4,468,229</b>	<b>8,807,422</b>	<b>5,794,701</b>	<b>14,238,991</b>
<b>Revenues</b>				
Property Tax (Secondary)	26,531,710	28,400,855	28,400,855	28,711,975
Special Assessments	2,012,710	1,124,622	1,124,622	1,084,884
Refund MPC Debt Service Charges	801,198	-	-	-
MCSD Contributions	261,626	148,500	87,775	84,040
AZSTA Contributions	45,597	301,500	175,575	168,104
Spring Exhibition Surcharge	-	140,000	280,155	140,000
Bond Premium	3,078,124	-	-	-
Proceeds of Refunding Bonds	(3,337,872)	-	-	-
<b>Subtotal</b>	<b>29,393,092</b>	<b>30,115,477</b>	<b>30,068,982</b>	<b>30,189,003</b>
<b>Transfers In</b>				
Preservation Privilege Tax Fund - GO Bonds	12,824,965	13,829,547	13,668,147	15,201,304
Preservation Privilege Tax Fund - Rev Bonds	7,014,125	6,812,721	6,812,721	6,808,896
General Fund - MPC Bonds	5,269,882	4,030,026	8,161,445 <sup>(A)</sup>	5,535,518
General Fund - MPC Bonds/Hosp Funds	-	299,940	299,940	-
Special Prog Fund - MPC Bonds/Hosp Funds	-	-	-	744,867
<b>Subtotal</b>	<b>25,108,972</b>	<b>24,972,234</b>	<b>28,942,253</b>	<b>28,290,585</b>
<b>Total Revenues &amp; Transfers In</b>	<b>54,502,065</b>	<b>55,087,711</b>	<b>59,011,235</b>	<b>58,479,588</b>
<b>Use of Funds:</b>				
<b>Debt Service by Type</b>				
General Obligation Bonds	22,790,190	28,400,855	25,238,835	30,997,250
Preserve G. O. Bonds	14,424,965	13,829,547	13,668,147	15,201,304
Special Assessment Bonds	2,768,528	1,104,384	1,104,384	1,066,703
Special Assessment - Series 104	41,802	20,238	18,063	18,181
Preserve Revenue Bonds (SPA)	7,014,125	6,812,721	6,812,721	6,808,896
MPC Bonds	6,135,983	4,779,966	3,724,795	5,932,529
<b>Subtotal</b>	<b>53,175,593</b>	<b>54,947,711</b>	<b>50,566,945</b>	<b>60,024,863</b>
<b>Total Operating Budget</b>	<b>53,175,593</b>	<b>54,947,711</b>	<b>50,566,945</b>	<b>60,024,863</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>53,175,593</b>	<b>54,947,711</b>	<b>50,566,945</b>	<b>60,024,863</b>
<b>Ending Fund Balance</b>				
G.O. Debt Service	5,109,145	7,296,162	8,271,165	5,985,890
MPC Excise Debt	307,223	484,903	5,587,318 <sup>(A)</sup>	6,327,318
Special Assessment Debt	378,332	1,166,357	380,507	380,507
<b>Total Ending Fund Balance</b>	<b>5,794,701</b>	<b>8,947,422</b>	<b>14,238,991</b>	<b>12,693,716</b>

<sup>(A)</sup> Economic Investment funds transferred to Debt Service Fund to provide sufficient Excise Tax Debt Service Reserve.



# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE DEBT SERVICE FUNDS FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b>Source of Funds:</b>					
<b>Beginning Fund Balance</b>					
G.O. Debt Service	8,271,165	5,985,890	5,035,890	4,535,890	4,535,890
MPC Excise Debt	5,587,318	6,327,318	6,467,318	6,607,318	6,747,318
Special Assessment Debt	380,507	380,507	380,507	380,507	380,507
<b>Total Beginning Fund Balance</b>	<b>14,238,991</b>	<b>12,693,716</b>	<b>11,883,716</b>	<b>11,523,716</b>	<b>11,663,716</b>
<b>Revenues</b>					
Property Tax (Secondary)	28,711,975	34,232,999	37,212,486	40,285,996	38,961,136
Special Assessments	1,084,884	1,045,301	1,006,218	882,686	835,375
MCSD Contributions	84,040	159,032	97,372	204,028	112,370
AZSTA Contributions	168,104	318,112	194,772	408,116	224,774
Spring Exhibition Surcharge	140,000	140,000	140,000	140,000	140,000
<b>Subtotal</b>	<b>30,189,003</b>	<b>35,895,444</b>	<b>38,650,848</b>	<b>41,920,826</b>	<b>40,273,655</b>
<b>Transfers In</b>					
Preservation Privilege Tax Fund - GO Bonds	15,201,304	12,814,391	12,799,516	12,621,266	22,770,078
Preservation Privilege Tax Fund - Rev Bonds	6,808,896	6,789,871	6,768,271	6,739,751	6,707,095
General Fund - MPC Bonds	5,535,518	5,098,674	4,914,504	5,829,205	5,822,602
Special Prog Fund - MPC Bonds/Hosp Funds	744,867	886,823	897,166	903,117	907,664
<b>Subtotal</b>	<b>28,290,585</b>	<b>25,589,759</b>	<b>25,379,457</b>	<b>26,093,339</b>	<b>36,207,439</b>
<b>Total Revenues &amp; Transfers In</b>	<b>58,479,588</b>	<b>61,485,203</b>	<b>64,030,305</b>	<b>68,014,165</b>	<b>76,481,094</b>
<b>Use of Funds:</b>					
<b>Debt Service by Type</b>					
General Obligation Bonds	30,997,250	35,182,999	37,712,486	40,285,996	38,961,136
Preserve G. O. Bonds	15,201,304	12,814,391	12,799,516	12,621,266	22,770,078
Special Assessment Bonds	1,066,703	1,028,522	990,841	869,125	835,375
Special Assessment - Series 104	18,181	16,779	15,377	13,561	-
Preserve Revenue Bonds (SPA)	6,808,896	6,789,871	6,768,271	6,739,751	6,707,095
MPC Bonds	5,932,529	6,462,641	6,103,814	7,344,466	7,067,410
<b>Subtotal</b>	<b>60,024,863</b>	<b>62,295,203</b>	<b>64,390,305</b>	<b>67,874,165</b>	<b>76,341,094</b>
<b>Total Operating Budget</b>	<b>60,024,863</b>	<b>62,295,203</b>	<b>64,390,305</b>	<b>67,874,165</b>	<b>76,341,094</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>60,024,863</b>	<b>62,295,203</b>	<b>64,390,305</b>	<b>67,874,165</b>	<b>76,341,094</b>
<b>Ending Fund Balance</b>					
G.O. Debt Service	5,985,890	5,035,890	4,535,890	4,535,890	4,535,890
MPC Excise Debt	6,327,318	6,467,318	6,607,318	6,747,318	6,887,318
Special Assessment Debt	380,507	380,507	380,507	380,507	380,507
<b>Total Ending Fund Balance</b>	<b>12,693,716</b>	<b>11,883,716</b>	<b>11,523,716</b>	<b>11,663,716</b>	<b>11,803,716</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE WATER AND SEWER ENTERPRISE FUNDS FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b>Source of Funds:</b>				
<b>Beginning Fund Balance</b>				
Operating Reserve	17,297,604	13,538,156	19,140,225	14,868,343
Repair/Replacement Reserve	16,258,312	18,296,283	18,296,283	19,974,774
Special Contractual Funds	(244,598)	1,237,005	1,282,361	2,202,235
Unreserved Fund Balance	3,773,395	-	-	-
<b>Total Beginning Fund Balance</b>	<b>37,084,713</b>	<b>33,071,444</b>	<b>38,718,869</b>	<b>37,045,352</b>
<b>Revenues</b>				
Water Charges	70,597,941	75,052,750	75,585,533	79,771,323
Sewer Charges	26,800,448	28,300,594	27,210,546	30,374,867
Effluent Sales	406,710	580,635	580,635	600,957
Interest Earnings	1,204,716	1,139,040	1,247,744	1,489,007
Miscellaneous Revenue	1,690,551	2,083,949	2,083,949	2,251,244
<b>Subtotal</b>	<b>100,700,367</b>	<b>107,156,968</b>	<b>106,708,407</b>	<b>114,487,398</b>
<b>Transfers In</b>				
Contractual Reimbursements	1,539,293	-	-	-
CIP - Development Fees	10,150,925	6,887,691	6,887,692	6,823,541
<b>Subtotal</b>	<b>11,690,217</b>	<b>6,887,691</b>	<b>6,887,692</b>	<b>6,823,541</b>
<b>Total Revenues &amp; Transfers In</b>	<b>112,390,584</b>	<b>114,044,659</b>	<b>113,596,099</b>	<b>121,310,939</b>
<b>Use of Funds:</b>				
<b>Departments</b>				
Financial Services	2,436,841	2,377,368	2,362,868	2,560,495
Water Resources	42,971,242	46,354,006	46,312,048	54,790,128
<b>Subtotal</b>	<b>45,408,083</b>	<b>48,731,374</b>	<b>48,674,916</b>	<b>57,350,623</b>
<b>Debt Service</b>				
General Obligation Bonds	1,344,252	6,857,065	6,857,065	-
Revenue Bonds	6,203,025	6,514,632	6,514,632	6,474,638
MPC Bonds	8,324,388	9,761,250	10,813,417	12,656,100
<b>Subtotal</b>	<b>15,871,665</b>	<b>23,132,947</b>	<b>24,185,114</b>	<b>19,130,738</b>
<b>Total Operating Budget</b>	<b>61,279,748</b>	<b>71,864,321</b>	<b>72,860,030</b>	<b>76,481,361</b>
<b>Transfers Out</b>				
In Lieu Property Tax	2,437,440	2,571,794	2,571,794	2,805,691
Indirect Cost Allocation	6,297,799	7,197,946	7,197,945	7,411,492
Franchise Fee	4,971,037	5,258,221	5,208,338	5,597,691
CIP Fund (General Capital Projects)	127,400	1,386,300	1,386,300	1,462,300
General Fund & Fleet Fund	389,132	-	131,500	-
CIP Fund <sup>(A)</sup>	34,764,525	20,753,821	25,483,479	22,560,118
IWDS	489,347	-	-	-
Aviation Fund	-	430,230	430,230	-
<b>Total Transfers Out</b>	<b>49,476,680</b>	<b>37,598,311</b>	<b>42,409,586</b>	<b>39,837,292</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>110,756,428</b>	<b>109,462,632</b>	<b>115,269,616</b>	<b>116,318,653</b>
<b>Ending Fund Balance</b>				
Operating Reserve	19,140,225	14,782,298	14,868,343	16,735,248
Repair/Replacement Reserve	18,296,283	21,154,698	19,974,774	22,964,437
Special Contractual Fund Balance	1,282,361	1,716,475	2,202,235	2,337,953
<b>Total Ending Fund Balance</b>	<b>38,718,869</b>	<b>37,653,471</b>	<b>37,045,352</b>	<b>42,037,638</b>

<sup>(A)</sup> Revenues and Transfer surplus over operating expenditures transferred to Capital Improvement Fund to fund Water and Sewer capital projects.

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE WATER AND SEWER ENTERPRISE FUNDS FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b>Source of Funds:</b>					
<b>Beginning Fund Balance</b>					
Operating Reserve	14,868,343	16,735,248	17,646,571	18,754,015	19,836,878
Repair/Replacement Reserve	19,974,774	22,964,437	25,554,564	27,909,801	29,325,962
Special Contractual Funds	2,202,235	2,337,953	2,850,076	3,366,170	3,883,274
<b>Total Beginning Fund Balance</b>	<b>37,045,352</b>	<b>42,037,638</b>	<b>46,051,211</b>	<b>50,029,986</b>	<b>53,046,114</b>
<b>Revenues</b>					
Water Charges	79,771,323	85,404,614	90,977,054	95,522,184	98,837,564
Sewer Charges	30,374,867	32,596,606	34,973,942	36,809,374	38,733,474
Effluent Sales	600,957	621,990	643,760	666,292	692,944
Interest Earnings	1,489,007	1,931,664	2,084,184	2,527,022	2,686,407
Miscellaneous Revenue	2,251,244	2,192,993	2,240,988	2,290,056	2,340,232
<b>Subtotal</b>	<b>114,487,398</b>	<b>122,747,867</b>	<b>130,919,928</b>	<b>137,814,928</b>	<b>143,290,620</b>
<b>Transfers In</b>					
CIP - Development Fees	6,823,541	6,766,258	6,328,033	6,314,691	6,278,718
<b>Subtotal</b>	<b>6,823,541</b>	<b>6,766,258</b>	<b>6,328,033</b>	<b>6,314,691</b>	<b>6,278,718</b>
<b>Total Revenues &amp; Transfers In</b>	<b>121,310,939</b>	<b>129,514,125</b>	<b>137,247,961</b>	<b>144,129,619</b>	<b>149,569,338</b>
<b>Use of Funds:</b>					
<b>Departments</b>					
Financial Services	2,560,495	2,675,936	2,786,283	2,891,720	2,992,931
Water Resources	54,790,128	58,057,552	61,926,915	65,878,589	67,556,320
<b>Subtotal</b>	<b>57,350,623</b>	<b>60,733,488</b>	<b>64,713,198</b>	<b>68,770,309</b>	<b>70,549,251</b>
<b>Debt Service</b>					
Revenue Bonds	6,474,638	6,439,537	6,386,400	5,682,575	5,638,000
MPC Bonds	12,656,100	15,962,683	17,930,950	19,903,426	19,834,426
<b>Subtotal</b>	<b>19,130,738</b>	<b>22,402,220</b>	<b>24,317,350</b>	<b>25,586,001</b>	<b>25,472,426</b>
<b>Total Operating Budget</b>	<b>76,481,361</b>	<b>83,135,708</b>	<b>89,030,548</b>	<b>94,356,310</b>	<b>96,021,677</b>
<b>Transfers Out</b>					
In Lieu Property Tax	2,805,691	2,797,994	3,247,771	3,502,349	3,771,304
Indirect Cost Allocation	7,411,492	7,485,607	7,560,463	7,636,068	7,712,429
Franchise Fee	5,597,691	5,970,215	6,370,741	6,693,683	6,961,084
CIP Fund (General Capital Projects)	1,462,300	495,200	367,200	465,000	594,800
CIP Fund <sup>(A)</sup>	22,560,118	25,613,039	26,692,464	28,460,081	32,813,570
<b>Total Transfers Out</b>	<b>39,837,292</b>	<b>42,362,056</b>	<b>44,238,639</b>	<b>46,757,181</b>	<b>51,853,186</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>116,318,653</b>	<b>125,497,763</b>	<b>133,269,187</b>	<b>141,113,490</b>	<b>147,874,863</b>
<b>Ending Fund Balance</b>					
Operating Reserve	16,735,248	17,646,571	18,754,015	19,836,878	20,383,280
Repair/Replacement Reserve	22,964,437	25,554,564	27,909,801	29,325,962	29,964,069
Special Contractual Fund Balance	2,337,953	2,850,076	3,366,170	3,883,274	4,393,241
<b>Total Ending Fund Balance</b>	<b>42,037,638</b>	<b>46,051,211</b>	<b>50,029,986</b>	<b>53,046,114</b>	<b>54,740,590</b>

<sup>(A)</sup> Revenues and Transfer surplus over operating expenditures transferred to Capital Improvement Fund to fund Water and Sewer capital projects.

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE SOLID WASTE ENTERPRISE FUND FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b>Source of Funds:</b>				
<b>Beginning Fund Balance</b>				
Operating Reserve	3,332,216	3,765,349	3,802,480	4,028,278
Unreserved	923,745	1,546,927	1,638,360	127,320
<b>Total Beginning Fund Balance</b>	<b>4,255,961</b>	<b>5,312,276</b>	<b>5,440,840</b>	<b>4,155,598</b>
<b>Revenues</b>				
Refuse Collection Charges	16,916,549	17,053,666	17,053,666	18,006,095
Interest Earnings	127,818	64,550	140,000	52,581
<b>Subtotal</b>	<b>17,044,367</b>	<b>17,118,216</b>	<b>17,193,666</b>	<b>18,058,676</b>
<b>Total Revenues &amp; Transfers In</b>	<b>17,044,367</b>	<b>17,118,216</b>	<b>17,193,666</b>	<b>18,058,676</b>
<b>Use of Funds:</b>				
<b>Departments</b>				
Financial Services	577,950	631,598	631,598	663,252
Municipal Services	12,553,645	13,606,772	13,271,772	14,529,177
<b>Subtotal</b>	<b>13,131,595</b>	<b>14,238,370</b>	<b>13,903,370</b>	<b>15,192,429</b>
<b>Debt Service</b>				
MPC Bonds - Transfer Station	107,319	1,489,000	1,489,000	-
<b>Subtotal</b>	<b>107,319</b>	<b>1,489,000</b>	<b>1,489,000</b>	<b>-</b>
<b>Total Operating Budget</b>	<b>13,238,914</b>	<b>15,727,370</b>	<b>15,392,370</b>	<b>15,192,429</b>
<b>Transfers Out</b>				
Indirect Cost Allocation	1,877,086	2,065,476	2,065,476	2,204,100
General Fund - Downtown Pilot Prog	371,948	-	-	-
Self Insurance Fund	5,079	-	-	-
Transp Fund - Alley Maintenance	-	271,340	271,340	290,551
Fleet Fund - Additional Vehicles	70,000	-	335,000	-
CIP Fund (Solid Waste Capital Projects)	261,000	318,000	318,000	441,900
CIP Fund (General Capital Projects)	18,997	80,900	80,900	20,300
In Lieu Property Tax	16,464	15,822	15,822	15,177
<b>Total Transfers Out</b>	<b>2,620,574</b>	<b>2,751,538</b>	<b>3,086,538</b>	<b>2,972,028</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>15,859,488</b>	<b>18,478,908</b>	<b>18,478,908</b>	<b>18,164,457</b>
<b>Ending Fund Balance</b>				
Operating Reserve	3,802,480	3,951,584	4,028,278	4,049,818
Unreserved	1,638,360	-	127,320	-
<b>Total Ending Fund Balance</b>	<b>5,440,840</b>	<b>3,951,584</b>	<b>4,155,598</b>	<b>4,049,818</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE SOLID WASTE ENTERPRISE FUND FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b><u>Source of Funds:</u></b>					
<b>Beginning Fund Balance</b>					
Operating Reserve	4,028,278	4,049,818	4,133,663	4,024,743	3,339,439
Unreserved	127,320	-	-	-	-
<b>Total Beginning Fund Balance</b>	<b>4,155,598</b>	<b>4,049,818</b>	<b>4,133,663</b>	<b>4,024,743</b>	<b>3,339,439</b>
<b>Revenues</b>					
Refuse Collection Charges	18,006,095	18,702,940	19,435,404	20,183,648	20,966,448
Interest Earnings	52,581	51,477	56,316	80,410	60,149
<b>Subtotal</b>	<b>18,058,676</b>	<b>18,754,417</b>	<b>19,491,720</b>	<b>20,264,058</b>	<b>21,026,597</b>
<b>Total Revenues &amp; Transfers In</b>	<b>18,058,676</b>	<b>18,754,417</b>	<b>19,491,720</b>	<b>20,264,058</b>	<b>21,026,597</b>
<b><u>Use of Funds:</u></b>					
<b>Departments</b>					
Financial Services	663,252	686,466	710,492	735,359	761,097
Municipal Services	14,529,177	15,212,576	15,886,341	16,579,288	17,294,458
<b>Subtotal</b>	<b>15,192,429</b>	<b>15,899,042</b>	<b>16,596,833</b>	<b>17,314,648</b>	<b>18,055,554</b>
<b>Total Operating Budget</b>	<b>15,192,429</b>	<b>15,899,042</b>	<b>16,596,833</b>	<b>17,314,648</b>	<b>18,055,554</b>
<b>Transfers Out</b>					
Indirect Cost Allocation	2,204,100	2,226,141	2,248,402	2,270,886	2,293,595
Transp Fund - Alley Maintenance	290,551	311,395	334,012	358,550	380,063
Fleet Fund - Additional Vehicles	-	199,619	-	369,777	-
CIP Fund (Solid Waste Capital Projects)	441,900	-	360,000	600,000	-
CIP Fund (General Capital Projects)	20,300	20,300	45,300	20,300	20,300
In Lieu Property Tax	15,177	14,075	16,093	15,201	15,188
<b>Total Transfers Out</b>	<b>2,972,028</b>	<b>2,771,530</b>	<b>3,003,807</b>	<b>3,634,714</b>	<b>2,709,146</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>18,164,457</b>	<b>18,670,571</b>	<b>19,600,640</b>	<b>20,949,362</b>	<b>20,764,701</b>
<b>Ending Fund Balance</b>					
Operating Reserve	4,049,818	4,133,663	4,024,743	3,339,439	3,601,336
<b>Total Ending Fund Balance</b>	<b>4,049,818</b>	<b>4,133,663</b>	<b>4,024,743</b>	<b>3,339,439</b>	<b>3,601,336</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE AVIATION ENTERPRISE FUND FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b><u>Source of Funds:</u></b>				
<b>Beginning Fund Balance</b>				
Operating Reserve	458,532	510,911	510,911	565,294
Repair and Replacement Reserve	171,636	561,018	1,155,179	2,251,680
Unreserved - Operating	490,314	-	-	-
<b>Total Beginning Fund Balance</b>	<b>1,120,482</b>	<b>1,071,929</b>	<b>1,666,090</b>	<b>3,223,922</b>
<b>Revenues</b>				
Aviation Fees	3,009,957	3,074,520	3,258,387	3,274,679
Interest Earnings	25,060	26,511	60,371	84,465
Jet Fuel Tax	-	-	92,373	113,660
Federal & State Aid	9,997	-	-	-
<b>Subtotal</b>	<b>3,045,014</b>	<b>3,101,031</b>	<b>3,411,131</b>	<b>3,472,804</b>
<b>Transfers In</b>				
General Fund Transfer - Jet Fuel Tax	114,149	131,413	20,722	-
CIP Airport Fund	131,528	-	-	-
Water Fund	-	430,230	430,230	-
<b>Subtotal</b>	<b>245,676</b>	<b>561,643</b>	<b>450,952</b>	<b>-</b>
<b>Total Revenues &amp; Transfers In</b>	<b>3,290,690</b>	<b>3,662,674</b>	<b>3,862,083</b>	<b>3,472,804</b>
<b><u>Use of Funds:</u></b>				
<b>Departments</b>				
Transportation	1,355,841	1,563,624	1,563,624	1,720,250
<b>Subtotal</b>	<b>1,355,841</b>	<b>1,563,624</b>	<b>1,563,624</b>	<b>1,720,250</b>
<b>Total Operating Budget</b>	<b>1,355,841</b>	<b>1,563,624</b>	<b>1,563,624</b>	<b>1,720,250</b>
<b>Transfers Out</b>				
In Lieu Property Tax	63,405	62,808	62,808	62,178
Indirect/Direct Cost Allocation	266,890	296,653	296,653	242,049
Direct Cost Allocation (Fire)	263,881	338,092	338,092	350,037
Self Insurance Fund	2,885	-	-	-
CIP Fund (General Capital Projects)	162,680	10,100	10,100	20,100
CIP Fund (Aviation Capital Proj Fund)	629,500	1,387,900	32,974	1,810,600
<b>Total Transfers Out</b>	<b>1,389,241</b>	<b>2,095,553</b>	<b>740,627</b>	<b>2,484,964</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,745,082</b>	<b>3,659,177</b>	<b>2,304,251</b>	<b>4,205,214</b>
<b>Ending Fund Balance</b>				
Operating Reserve	487,504	565,294	565,294	593,629
Repair and Replacement Reserve	1,178,586	510,132	2,251,680	1,897,883
Unreserved	-	-	406,948	-
<b>Total Ending Fund Balance</b>	<b>1,666,090</b>	<b>1,075,426</b>	<b>3,223,922</b>	<b>2,491,512</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE AVIATION ENTERPRISE FUND FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b><u>Source of Funds:</u></b>					
<b>Beginning Fund Balance</b>					
Operating Reserve	565,294	593,629	616,101	639,815	664,593
Repair and Replacement Reserve	2,251,680	1,897,883	2,645,933	3,271,387	3,769,829
<b>Total Beginning Fund Balance</b>	<b>3,223,922</b>	<b>2,491,512</b>	<b>3,262,034</b>	<b>3,911,202</b>	<b>4,434,422</b>
<b>Revenues</b>					
Aviation Fees	3,274,679	3,282,866	3,291,073	3,299,301	3,307,549
Interest Earnings	84,465	98,883	123,227	163,474	189,998
Jet Fuel Tax	113,660	113,944	114,229	114,515	114,801
<b>Subtotal</b>	<b>3,472,804</b>	<b>3,495,693</b>	<b>3,528,529</b>	<b>3,577,290</b>	<b>3,612,348</b>
 <b>Total Revenues &amp; Transfers In</b>	 <b>3,472,804</b>	 <b>3,495,693</b>	 <b>3,528,529</b>	 <b>3,577,290</b>	 <b>3,612,348</b>
<b><u>Use of Funds:</u></b>					
<b>Departments</b>					
Transportation	1,720,250	1,790,556	1,864,359	1,941,683	2,021,914
<b>Subtotal</b>	<b>1,720,250</b>	<b>1,790,556</b>	<b>1,864,359</b>	<b>1,941,683</b>	<b>2,021,914</b>
 <b>Total Operating Budget</b>	 <b>1,720,250</b>	 <b>1,790,556</b>	 <b>1,864,359</b>	 <b>1,941,683</b>	 <b>2,021,914</b>
<b>Transfers Out</b>					
In Lieu Property Tax	62,178	57,606	62,072	62,092	61,976
Indirect/Direct Cost Allocation	242,049	244,469	246,914	249,383	251,877
Direct Cost Allocation (Fire)	350,037	367,539	385,916	405,212	425,472
CIP Fund (General Capital Projects)	20,100	10,600	10,600	25,600	21,600
CIP Fund (Aviation Capital Proj Fund)	1,810,600	254,400	309,500	370,100	-
<b>Total Transfers Out</b>	<b>2,484,964</b>	<b>934,614</b>	<b>1,015,002</b>	<b>1,112,387</b>	<b>760,925</b>
 <b>Total Expenditures &amp; Transfers Out</b>	 <b>4,205,214</b>	 <b>2,725,171</b>	 <b>2,879,361</b>	 <b>3,054,070</b>	 <b>2,782,839</b>
<b>Ending Fund Balance</b>					
Operating Reserve	593,629	616,101	639,815	664,593	690,310
Repair and Replacement Reserve	1,897,883	2,645,933	3,271,387	3,769,829	4,151,760
Unreserved	-	-	-	-	421,861
<b>Total Ending Fund Balance</b>	<b>2,491,512</b>	<b>3,262,034</b>	<b>3,911,202</b>	<b>4,434,422</b>	<b>5,263,931</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE FLEET MANAGEMENT INTERNAL SERVICE FUND FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b><u>Source of Funds:</u></b>				
<b>Beginning Fund Balance/Reserve</b>	<b>11,417,470</b>	<b>9,598,234</b>	<b>11,835,968</b>	<b>10,314,275</b>
<b>Revenues</b>				
Vehicle Acquisition Rates	4,822,920	4,309,359	4,309,359	4,991,745
Maintenance & Operation Rates	6,605,447	7,775,000	7,775,000	9,248,203
Miscellaneous Revenue	134,772	177,650	225,000	235,000
Street Sweeper Reimbursement	258,257	-	-	-
Interest	269,454	388,061	288,061	384,304
<b>Subtotal</b>	<b>12,090,850</b>	<b>12,650,070</b>	<b>12,597,420</b>	<b>14,859,252</b>
<b>Transfers In</b>				
Fleet Purchases - Decision Packages	1,272,750	-	1,860,400	-
<b>Subtotal</b>	<b>1,272,750</b>	<b>-</b>	<b>1,860,400</b>	<b>-</b>
<b>Total Revenues &amp; Transfers In</b>	<b>13,363,600</b>	<b>12,650,070</b>	<b>14,457,820</b>	<b>14,859,252</b>
<b><u>Use of Funds:</u></b>				
<b>Departments</b>				
Municipal Services				
Vehicle Acquisition	2,829,329	3,408,750	7,069,150	5,912,570
Fleet Operations	7,776,732	8,429,683	8,684,063	10,035,211
<b>Subtotal</b>	<b>10,606,062</b>	<b>11,838,433</b>	<b>15,753,213</b>	<b>15,947,781</b>
<b>Total Operating Budget</b>	<b>10,606,062</b>	<b>11,838,433</b>	<b>15,753,213</b>	<b>15,947,781</b>
<b>Transfers Out</b>				
CIP Fund - General Capital Projects	27,200	25,800	25,800	27,200
CIP Fund - Radio Replacement	747,400	-	-	-
CIP Fund - Fleet Projects	1,564,440	200,500	200,500	140,000
<b>Subtotal</b>	<b>2,339,040</b>	<b>226,300</b>	<b>226,300</b>	<b>167,200</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>12,945,102</b>	<b>12,064,733</b>	<b>15,979,513</b>	<b>16,114,981</b>
<b>Total Ending Fund Balance</b>	<b>11,835,968</b>	<b>10,183,571</b>	<b>10,314,275</b>	<b>9,058,546</b>



# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE FLEET MANAGEMENT INTERNAL SERVICE FUND FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b><u>Source of Funds:</u></b>					
<b>Beginning Fund Balance/Reserve</b>	<b>10,314,275</b>	<b>9,058,546</b>	<b>6,406,724</b>	<b>4,474,404</b>	<b>5,112,724</b>
<b>Revenues</b>					
Vehicle Acquisition Rates	4,991,745	5,241,331	5,503,398	5,778,569	6,067,497
Maintenance & Operation Rates	9,248,203	9,664,372	10,099,269	10,553,736	10,975,885
Miscellaneous Revenue	235,000	170,438	275,900	378,825	236,700
Interest	384,304	352,919	287,676	233,876	257,401
<b>Subtotal</b>	<b>14,859,252</b>	<b>15,429,060</b>	<b>16,166,243</b>	<b>16,945,006</b>	<b>17,537,483</b>
<b>Transfers In</b>					
Solid Waste	-	199,619	-	369,777	-
<b>Subtotal</b>	<b>-</b>	<b>199,619</b>	<b>-</b>	<b>369,777</b>	<b>-</b>
<b>Total Revenues &amp; Transfers In</b>	<b>14,859,252</b>	<b>15,628,679</b>	<b>16,166,243</b>	<b>17,314,783</b>	<b>17,537,483</b>
<b><u>Use of Funds:</u></b>					
<b>Departments</b>					
Municipal Services					
Vehicle Acquisition	5,912,570	5,862,119	7,576,500	5,826,277	7,422,750
Fleet Operations	10,035,211	10,564,182	10,494,863	10,822,986	11,069,165
<b>Subtotal</b>	<b>15,947,781</b>	<b>16,426,301</b>	<b>18,071,363</b>	<b>16,649,263</b>	<b>18,491,915</b>
<b>Total Operating Budget</b>	<b>15,947,781</b>	<b>16,426,301</b>	<b>18,071,363</b>	<b>16,649,263</b>	<b>18,491,915</b>
<b>Transfers Out</b>					
CIP Fund - General Capital Projects	27,200	27,200	27,200	27,200	27,200
CIP Fund - Fleet Projects	140,000	1,827,000	-	-	-
<b>Subtotal</b>	<b>167,200</b>	<b>1,854,200</b>	<b>27,200</b>	<b>27,200</b>	<b>27,200</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>16,114,981</b>	<b>18,280,501</b>	<b>18,098,563</b>	<b>16,676,463</b>	<b>18,519,115</b>
<b>Total Ending Fund Balance</b>	<b>9,058,546</b>	<b>6,406,724</b>	<b>4,474,404</b>	<b>5,112,724</b>	<b>4,131,092</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE SELF INSURANCE INTERNAL SERVICE FUNDS FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b><u>Source of Funds:</u></b>				
<b>Beginning Fund Balance/Reserve</b>				
Property Casualty Claim Reserve	12,876,799	14,067,972	14,159,132	11,830,290
Short-Term Disability Reserve	69,385	139,385	157,725	167,725
Group Health Care Claims Reserve	6,783,125	7,096,691	6,266,145	4,612,805
<b>Total Beginning Fund Balance</b>	<b>19,729,309</b>	<b>21,304,048</b>	<b>20,583,002</b>	<b>16,610,820</b>
<b>Revenues</b>				
Property Casualty Rates	4,955,571	4,615,000	4,665,000	6,193,250
Short Term Disability Rates	192,751	140,000	140,000	140,000
Group Health Care Rates	14,134,786	16,104,434	16,746,660	22,270,860
Property Tax (Tort Claims)	390,256	700,500	700,500	-
<b>Subtotal</b>	<b>19,673,364</b>	<b>21,559,934</b>	<b>22,252,160</b>	<b>28,604,110</b>
<b>Transfers In</b>				
General Fund	2,144,882	-	-	2,500,000
<b>Total Revenues &amp; Transfers In</b>	<b>21,818,246</b>	<b>21,559,934</b>	<b>22,252,160</b>	<b>31,104,110</b>
<b><u>Use of Funds:</u></b>				
<b>Departments</b>				
Financial Services-Operating	2,558,425	2,457,896	957,896	1,126,035
Financial Services-Excess Insurance Premiums	-	-	1,500,000	1,700,000
Financial Services-Property/Liability Claims	3,638,751	2,840,413	5,226,046	3,600,000
Financial Services-Group Health Claims	14,651,766	16,674,003	18,400,000	21,898,594
Short Term Disability Claims	104,412	130,000	130,000	130,000
<b>Subtotal</b>	<b>20,953,353</b>	<b>22,102,312</b>	<b>26,213,942</b>	<b>28,454,629</b>
<b>Total Operating Budget</b>	<b>20,953,353</b>	<b>22,102,312</b>	<b>26,213,942</b>	<b>28,454,629</b>
<b>Transfers Out</b>				
CIP Fund (General Capital Projects)	11,200	10,400	10,400	8,700
<b>Subtotal</b>	<b>11,200</b>	<b>10,400</b>	<b>10,400</b>	<b>8,700</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>20,964,553</b>	<b>22,112,712</b>	<b>26,224,342</b>	<b>28,463,329</b>
<b>Ending Fund Balance</b>				
Property Casualty Claim Reserve	14,159,132	14,074,763	11,830,290	14,088,805
Short-Term Disability Reserve	157,725	149,385	167,725	177,725
Group Health Care Claims Reserve	6,266,145	6,527,122	4,612,805	4,985,071
<b>Total Ending Fund Balance</b>	<b>20,583,002</b>	<b>20,751,270</b>	<b>16,610,820</b>	<b>19,251,601</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE SELF INSURANCE INTERNAL SERVICE FUNDS FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b>Source of Funds:</b>					
<b>Beginning Fund Balance/Reserve</b>					
Property Casualty Claim Reserve	11,830,290	14,088,805	14,874,822	15,641,271	16,361,152
Short-Term Disability Reserve	167,725	177,725	177,725	177,725	177,725
Group Health Care Claims Reserve	4,612,805	4,985,071	4,901,989	4,813,534	4,725,420
<b>Total Beginning Fund Balance</b>	<b>16,610,820</b>	<b>19,251,601</b>	<b>19,954,536</b>	<b>20,632,530</b>	<b>21,264,297</b>
<b>Revenues</b>					
Property Casualty Rates	6,193,250	6,543,163	6,914,036	7,307,125	7,723,763
Short Term Disability Rates	140,000	140,000	140,000	140,000	140,000
Group Health Care Rates	22,270,860	24,181,843	26,192,434	29,028,005	31,940,101
Property Tax (Tort Claims)	-	1,000,000	1,000,000	1,000,000	1,000,000
<b>Subtotal</b>	<b>28,604,110</b>	<b>31,865,006</b>	<b>34,246,470</b>	<b>37,475,130</b>	<b>40,803,864</b>
<b>Transfers In</b>					
General Fund	2,500,000	-	-	-	-
<b>Total Revenues &amp; Transfers In</b>	<b>31,104,110</b>	<b>31,865,006</b>	<b>34,246,470</b>	<b>37,475,130</b>	<b>40,803,864</b>
<b>Use of Funds:</b>					
<b>Departments</b>					
Financial Services-Operating	1,126,035	1,165,446	1,206,237	1,248,455	1,292,151
Financial Services-Excess Insurance Premiums	1,700,000	1,830,000	1,992,000	2,153,000	2,313,000
Financial Services-Property/Liability Claims	3,600,000	3,753,000	3,940,650	4,177,089	4,427,714
Financial Services-Group Health Claims	21,898,594	24,264,925	26,280,889	29,116,119	32,023,595
Short Term Disability Claims	130,000	140,000	140,000	140,000	140,000
<b>Subtotal</b>	<b>28,454,629</b>	<b>31,153,371</b>	<b>33,559,776</b>	<b>36,834,663</b>	<b>40,196,460</b>
<b>Total Operating Budget</b>	<b>28,454,629</b>	<b>31,153,371</b>	<b>33,559,776</b>	<b>36,834,663</b>	<b>40,196,460</b>
<b>Transfers Out</b>					
CIP Fund (General Capital Projects)	8,700	8,700	8,700	8,700	8,700
<b>Subtotal</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>28,463,329</b>	<b>31,162,071</b>	<b>33,568,476</b>	<b>36,843,363</b>	<b>40,205,160</b>
<b>Ending Fund Balance</b>					
Property Casualty Claim Reserve	14,088,805	14,874,822	15,641,271	16,361,152	17,043,350
Short-Term Disability Reserve	177,725	177,725	177,725	177,725	177,725
Group Health Care Claims Reserve	4,985,071	4,901,989	4,813,534	4,725,420	4,641,926
<b>Total Ending Fund Balance</b>	<b>19,251,601</b>	<b>19,954,536</b>	<b>20,632,530</b>	<b>21,264,297</b>	<b>21,863,001</b>

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE TRUST AND AGENCY FUND FUND SUMMARY

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b><u>Source of Funds:</u></b>				
<b>Beginning Fund Balance</b>				
Operating Contingency <sup>(A)</sup>	250,000	250,000	250,000	10,000
Mayor's Committee for Employment of the Handicapped	6,081	1,081	4,481	4,481
Scottsdale Memorial Hospital Redevelopment	363,503	18,677	18,111	-
<b>Total Beginning Fund Balance</b>	<b>369,584</b>	<b>19,758</b>	<b>22,592</b>	<b>4,481</b>
<b>Revenues</b>				
Mayor's Committee for Employment of the Handicapped	4,400	10,000	10,000	15,000
Scottsdale Memorial Hospital Redevelopment	127,625	-	-	-
<b>Subtotal</b>	<b>132,025</b>	<b>10,000</b>	<b>10,000</b>	<b>15,000</b>
<b>Total Revenues</b>	<b>132,025</b>	<b>10,000</b>	<b>10,000</b>	<b>15,000</b>
<b><u>Use of Funds:</u></b>				
<b>Expenditures</b>				
Mayor's Committee for Employment of the Handicapped	6,000	10,000	10,000	15,000
Scottsdale Memorial Hospital Redevelopment	473,017	18,677	18,111	-
<b>Subtotal</b>	<b>479,017</b>	<b>28,677</b>	<b>28,111</b>	<b>15,000</b>
<b>Total Expenditures</b>	<b>479,017</b>	<b>28,677</b>	<b>28,111</b>	<b>15,000</b>
<b>Ending Fund Balance</b>				
Operating Contingency <sup>(A)</sup>	250,000	250,000	250,000	10,000
Mayor's Committee for Employment of the Handicapped	4,481	1,081	4,481	4,481
Scottsdale Memorial Hospital Redevelopment	18,111	-	-	-
<b>Total Ending Fund Balance</b>	<b>22,592</b>	<b>1,081</b>	<b>4,481</b>	<b>4,481</b>

<sup>(A)</sup> The Operating Contingency for the Trust Fund is an unfunded contingency that allows for the expenditure of unanticipated revenues and is not included in the beginning or ending fund balance. City Council approval is required before making expenditures from unanticipated revenues.

# Fund Summaries and Five-Year Plans

## CITY OF SCOTTSDALE TRUST AND AGENCY FUND FIVE YEAR FINANCIAL FORECAST

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b><u>Source of Funds:</u></b>					
<b>Beginning Fund Balance</b>					
Operating Contingency <sup>(A)</sup>	10,000	10,000	10,000	10,000	10,000
Mayor's Committee for Employment of the Handicapped	4,481	4,481	4,481	4,481	4,481
<b>Total Beginning Fund Balance</b>	<b>4,481</b>	<b>4,481</b>	<b>4,481</b>	<b>4,481</b>	<b>4,481</b>
<b>Revenues</b>					
Mayor's Committee for Employment of the Handicapped	15,000	10,000	10,000	10,000	10,000
<b>Subtotal</b>	<b>15,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Revenues</b>	<b>15,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b><u>Use of Funds:</u></b>					
<b>Expenditures</b>					
Mayor's Committee for Employment of the Handicapped	15,000	10,000	10,000	10,000	10,000
<b>Subtotal</b>	<b>15,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Expenditures</b>	<b>15,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Ending Fund Balance</b>					
Operating Contingency <sup>(A)</sup>	10,000	10,000	10,000	10,000	10,000
Mayor's Committee for Employment of the Handicapped	4,481	4,481	4,481	4,481	4,481
<b>Total Ending Fund Balance</b>	<b>4,481</b>	<b>4,481</b>	<b>4,481</b>	<b>4,481</b>	<b>4,481</b>

<sup>(A)</sup> The Operating Contingency for the Trust Fund is an unfunded contingency that allows for the expenditure of unanticipated revenues and is not included in the beginning or ending fund balance. City Council approval is required before making expenditures from unanticipated revenues.

# Fund Summaries and Five-Year Plans

## Adopted Fiscal Year 2006/07 Budget Fund Summaries Capital Improvement Plan (in thousands)

	Actual 2004/05	Adopted 2005/06	Forecast 2005/06	Adopted 2006/07
<b>Source of Funds:</b>				
<b>Beginning Fund Balance *</b>	<b>364,589.1</b>	<b>218,484.8</b>	<b>245,301.7</b>	<b>256,856.6</b>
<b>Revenues:</b>				
Bonds/Contracts				
General Obligation	-	125,000.0	125,000.0	-
General Obligation Preserve	-	20,000.0	20,000.0	-
Municipal Properties Corporation	20,000.0	57,400.0	46,508.0	17,400.0
Municipal Properties Corporation-Water	-	91,500.0	88,360.0	-
Certificates of Participation	7,650.0	-	-	-
Pay-As-You-Go				
Water & Sewer Development Fees	20,155.5	16,414.6	21,802.7	23,071.0
Extra Capacity Development Fee	-	-	-	-
Regional Transportation Sales Tax (Prop 400)	-	-	-	8,731.4
Grants	4,603.5	15,820.6	13,442.5	8,307.3
Other Contributions	244.4	17,057.0	5,818.4	24,343.0
Interest Earnings	2,207.5	3,177.7	2,120.7	2,172.3
Miscellaneous	2,054.4	267.0	1,280.3	1,015.0
<b>Subtotal</b>	<b>56,915.3</b>	<b>346,636.9</b>	<b>324,332.5</b>	<b>85,040.1</b>
<b>Transfers In</b>				
General Fund	17,118.2	33,402.9	33,402.9	45,389.7
Transportation Fund	10,918.1	9,232.3	10,423.8	11,097.4
Preservation Privilege Tax Funds	2,581.9	17,850.0	3,189.0	2,110.0
Special Programs Fund	906.0	267.9	381.4	177.0
Aviation Fund	792.2	1,398.0	43.1	1,830.7
Water & Sewer Fund	34,891.9	22,140.1	26,869.8	24,022.4
Solid Waste Fund	280.0	398.9	398.9	462.2
Internal Service Funds	2,350.2	236.7	236.7	175.9
<b>Subtotal</b>	<b>69,838.5</b>	<b>84,926.8</b>	<b>74,945.6</b>	<b>85,265.4</b>
<b>Total Revenues &amp; Transfers In</b>	<b>126,753.8</b>	<b>431,563.7</b>	<b>399,278.1</b>	<b>170,305.4</b>
<b>Total Sources of Funds</b>	<b>491,343.0</b>	<b>650,048.5</b>	<b>644,579.8</b>	<b>427,162.0</b>
<b>Use of Funds:</b>				
<b>Program Expenditures</b>				
Community Facilities	41,317.5	169,249.6	151,985.8	121,200.2
Preservation	18,025.8	217,235.9	9,483.9	209,425.9
Drainage & Flood Control	2,131.3	29,470.4	4,777.8	36,276.6
Public Safety	18,880.2	66,623.9	5,560.8	55,230.2
Service Facilities	7,513.3	39,071.6	9,652.2	36,391.1
Transportation	30,387.9	148,183.3	39,682.5	165,293.6
Water Services	117,634.5	225,351.8	159,692.6	224,104.1
Prior Year Unexpended *	-	-	-	-
<b>Subtotal</b>	<b>235,890.4</b>	<b>895,186.5</b>	<b>380,835.5</b>	<b>847,921.7</b>
<b>Less: Estimated Capital Improvement Expenditures (35%)</b>	<b>-</b>	<b>(315,105.6)</b>	<b>-</b>	<b>(296,772.6)</b>
<b>Subtotal: Unexpended at Year End (65%)</b>	<b>-</b>	<b>580,080.9</b>	<b>-</b>	<b>551,149.1</b>
<b>Transfers Out</b>				
To Water & Sewer Operating Funds	10,150.9	6,887.7	6,887.7	6,823.5
<b>Subtotal</b>	<b>10,150.9</b>	<b>6,887.7</b>	<b>6,887.7</b>	<b>6,823.5</b>
<b>Total Use of Funds</b>	<b>246,041.3</b>	<b>321,993.3</b>	<b>387,723.2</b>	<b>303,596.1</b>
<b>Ending Fund Balance</b>				
CIP General Contingency Contingency	3,804.0	4,500.0	1,658.5	4,500.0
CIP Grant Contingency	-	-	-	5,000.0
CIP Airport Grant Contingency	-	-	-	5,500.0
Reserved Fund Balance	241,497.7	323,555.2	255,198.1	108,565.9
<b>Total Ending Fund Balance</b>	<b>245,301.7</b>	<b>328,055.2</b>	<b>256,856.6</b>	<b>123,565.9</b>

\* Prior year unexpended sources and uses of funds are estimated and included in Beginning Fund Balance (Sources) or by program (Uses). Prior year unexpended uses are estimated at 65% of prior year budget.

# Fund Summaries and Five-Year Plans

Adopted Fiscal Year 2006/07 Budget  
Five-Year Financial Plan  
Capital Improvement Plan  
(In thousands)

	Adopted 2006/07	Forecast 2007/08	Forecast 2008/09	Forecast 2009/10	Forecast 2010/11
<b>Source of Funds:</b>					
<b>Beginning Fund Balance *</b>	<b>256,856.6</b>	<b>123,565.9</b>	<b>166,809.8</b>	<b>82,613.6</b>	<b>115,659.1</b>
<b>Revenues:</b>					
Bonds/Contracts					
General Obligation	-	88,100.0	-	69,100.0	-
General Obligation Preserve	-	-	-	-	210,000.0
Municipal Properties Corporation	17,400.0	-	-	-	-
Municipal Properties Corporation-Water	-	100,000.0	-	-	-
Certificates of Participation	-	-	-	-	-
Pay-As-You-Go					
Water & Sewer Development Fees	23,071.0	23,844.3	27,169.3	24,486.9	25,466.3
Extra Capacity Development Fee	-	3,000.0	-	-	-
Regional Transportation Sales Tax (Prop 400)	8,731.4	10,640.0	6,000.0	6,925.0	-
Grants	8,307.3	8,724.7	9,212.8	1,530.8	-
Other Contributions	24,343.0	-	500.0	17,900.0	1,750.0
Interest Earnings	2,172.3	2,604.2	2,107.9	1,421.6	722.1
Miscellaneous	1,015.0	530.0	530.0	530.0	530.0
<b>Subtotal</b>	<b>85,040.1</b>	<b>237,443.2</b>	<b>45,520.0</b>	<b>121,894.2</b>	<b>238,468.5</b>
<b>Transfers In</b>					
General Fund	45,389.7	17,580.0	16,883.9	15,395.9	19,422.7
Transportation Fund	11,097.4	12,122.4	12,902.5	13,855.7	14,857.8
Preservation Privilege Tax Funds	2,110.0	250.0	2,088.0	100.0	300.0
Special Programs Fund	177.0	212.8	32.8	62.8	32.8
Aviation Fund	1,830.7	265.0	320.1	395.7	21.6
Water & Sewer Fund	24,022.4	25,921.7	27,059.7	28,925.1	33,408.4
Solid Waste Fund	462.2	20.3	405.3	620.3	20.3
Internal Service Funds	175.9	1,862.9	35.9	35.9	35.9
<b>Subtotal</b>	<b>85,265.4</b>	<b>58,235.1</b>	<b>59,728.1</b>	<b>59,391.3</b>	<b>68,099.5</b>
<b>Total Revenues &amp; Transfers In</b>	<b>170,305.4</b>	<b>295,678.3</b>	<b>105,248.1</b>	<b>181,285.6</b>	<b>306,567.9</b>
<b>Total Sources of Funds</b>	<b>427,162.0</b>	<b>419,244.1</b>	<b>272,058.0</b>	<b>263,899.1</b>	<b>422,227.0</b>
<b>Use of Funds:</b>					
<b>Program Expenditures</b>					
Community Facilities	121,200.2	48,340.4	2,595.2	1,541.5	6,378.7
Preservation	209,425.9	752.3	2,088.0	100.0	300.0
Drainage & Flood Control	36,276.6	1,538.0	885.0	500.0	500.0
Public Safety	55,230.2	4,158.8	684.3	724.3	713.3
Service Facilities	36,391.1	22,392.0	9,137.8	4,409.9	4,229.7
Transportation	165,293.6	39,223.1	27,592.4	19,971.8	12,050.0
Water Services	224,104.1	34,355.0	23,966.3	38,180.2	30,300.0
Prior Year Unexpended *	-	551,149.1	456,240.7	340,073.3	263,575.6
<b>Subtotal</b>	<b>847,921.7</b>	<b>701,908.7</b>	<b>523,189.6</b>	<b>405,501.0</b>	<b>318,047.3</b>
<b>Less: Estimated Capital Improvement Expenditures (35%)</b>	<b>(296,772.6)</b>	<b>(245,668.1)</b>	<b>(183,116.4)</b>	<b>(141,925.3)</b>	<b>(111,316.6)</b>
<b>Subtotal: Unexpended at Year End (65%)</b>	<b>551,149.1</b>	<b>456,240.7</b>	<b>340,073.3</b>	<b>263,575.6</b>	<b>206,730.8</b>
<b>Transfers Out</b>					
To Water & Sewer Operating Funds	6,823.5	6,766.3	6,328.0	6,314.7	6,278.7
<b>Subtotal</b>	<b>6,823.5</b>	<b>6,766.3</b>	<b>6,328.0</b>	<b>6,314.7</b>	<b>6,278.7</b>
<b>Total Use of Funds</b>	<b>303,596.1</b>	<b>252,434.3</b>	<b>189,444.4</b>	<b>148,240.0</b>	<b>117,595.3</b>
<b>Ending Fund Balance</b>					
CIP General Contingency Contingency	4,500.0	4,500.0	4,500.0	4,500.0	4,500.0
CIP Grant Contingency	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0
CIP Airport Grant Contingency	5,500.0	-	-	-	-
Reserved Fund Balance	108,565.9	157,309.8	73,113.6	106,159.1	295,131.7
<b>Total Ending Fund Balance</b>	<b>123,565.9</b>	<b>166,809.8</b>	<b>82,613.6</b>	<b>115,659.1</b>	<b>304,631.7</b>

\* Prior year unexpended sources and uses of funds are estimated and included in Beginning Fund Balance (Sources) or by program (Uses). Prior year unexpended uses are estimated at 65% of prior year budget.

# TOTAL APPROPRIATION Fund Summaries and Five-Year Plans

	General	Special Revenue	Debt Service	Enterprise	Internal Service	Trusts	Capital	Total
<b>Source of Funds:</b>								
<b>Beginning Fund Balance/Reserve</b>	<b>\$ 69,957,369</b>	<b>\$ 43,679,115</b>	<b>\$ 14,238,991</b>	<b>\$ 44,424,872</b>	<b>\$ 26,925,095</b>	<b>\$ 4,481</b>	<b>\$ 256,856,600</b>	<b>\$ 456,086,523</b>
<b>Revenues</b>								
Taxes - Local								
Privilege Tax (1.0%)	110,286,447							110,286,447
Privilege Tax - Transportation (.20%)		22,057,289						22,057,289
Privilege Tax - McDowell Preserve (.20%)		22,057,289						22,057,289
Privilege Tax - Preservation (.15%)		16,542,967						16,542,967
Privilege Tax - Public Safety (.10%)	11,028,645							11,028,645
Property Tax	20,065,685		28,711,975					48,777,660
Transient Occupancy Tax	1,869,000	7,476,000						9,345,000
Light & Power Franchise	6,050,000							6,050,000
Cable TV	3,282,815							3,282,815
Salt River Project Lieu Tax	202,864							202,864
Stormwater Water Quality Charge	721,370							721,370
Taxes - From Other Agencies								
State Shared Sales Tax	20,630,000							20,630,000
State Revenue Sharing	20,848,490							20,848,490
AZ STA/MCSD Revenue			252,144					252,144
Transportation								
Highway User Revenue Tax		15,644,279						15,644,279
Auto Lieu Tax	9,579,000							9,579,000
Local Trans Assistance Fund		1,073,258						1,073,258
Proposition 400 Regional Sales Tax		282,160					8,731,400	9,013,560
Internal Service Charges								
Fleet Management					14,239,948			14,239,948
Self-Insurance					28,604,110			28,604,110
Licenses, Permits & Fees								
Building Permit Fees & Charges	17,000,000						23,071,000	40,071,000
Business Licenses & Fees	2,088,058							2,088,058
Recreation Fees	2,800,000							2,800,000
WestWorld	2,275,000							2,275,000
Fines & Forfeitures								
Court Fines	5,304,000							5,304,000
Parking Fines	306,000							306,000
Photo Enforcement	2,525,063							2,525,063
Photo Enforcement Pilot Program Loop 101	2,000,000							2,000,000
Library Fines & Fees	650,000							650,000
Interest Earnings/Property Rental								
Interest Earnings	2,300,000	798,000		1,626,053	384,304		2,172,339	7,280,696
Property Rental	3,100,000							3,100,000
Utilities & Enterprises								
Water Charges				79,771,323				79,771,323
Sewer Charges				30,975,824				30,975,824
Refuse/Recycling				18,006,095				18,006,095
Airport				3,388,339				3,388,339
Other Revenue								
Grant & Trust		20,380,520				15,000	8,307,300	28,702,820
Improvement District Assessments		600,000	1,084,884					1,684,884
Miscellaneous	1,300,000			2,251,244	235,000		25,358,000	29,144,244
Special Programs Revenue		3,482,440						3,482,440
Bond Proceeds							17,400,000	17,400,000
Spring Exhibition Surcharge			140,000					140,000
CIP Unexpended Year End							551,149,100	551,149,100
Less Internal Service Funds Offset					(36,336,685)			(36,336,685)
<b>Subtotal</b>	<b>246,212,437</b>	<b>110,394,202</b>	<b>30,189,003</b>	<b>136,018,878</b>	<b>7,126,677</b>	<b>15,000</b>	<b>636,189,139</b>	<b>1,166,145,336</b>
<b>Transfers In</b>								
Operating Transfers								
From General Fund		3,071,313	5,535,518		2,500,000		45,389,700	56,496,531
From Special Revenue Funds			22,755,067				13,384,445	36,139,512
From Enterprise Funds		290,551					26,315,318	26,605,869
From Internal Service Funds							175,900	175,900
From Capital Improvement Fund				6,823,541				6,823,541
Transfers to Gen Fund from Enterprise								
In-Lieu Property Tax	2,883,046							2,883,046
Indirect/Direct Cost Allocation	10,207,678							10,207,678
Franchise Fee	5,597,691							5,597,691
<b>Subtotal</b>	<b>18,688,415</b>	<b>3,361,864</b>	<b>28,290,585</b>	<b>6,823,541</b>	<b>2,500,000</b>	<b>-</b>	<b>85,265,363</b>	<b>144,929,768</b>
<b>Other Activity</b>								
Reserve Appropriations								
Operating Contingency	6,686,090	3,000,000				10,000	15,000,000	24,696,090
Solid Waste				500,000				500,000
Self-Insurance					2,000,000			2,000,000
Water/Sewer				1,000,000				1,000,000
Carryover/Rebudgets	5,000,000			3,150,000	2,000,000			10,150,000
<b>Subtotal</b>	<b>11,686,090</b>	<b>3,000,000</b>	<b>-</b>	<b>4,650,000</b>	<b>4,000,000</b>	<b>10,000</b>	<b>15,000,000</b>	<b>38,346,090</b>
<b>Total Revenues &amp; Transfers In</b>	<b>276,586,942</b>	<b>116,756,066</b>	<b>58,479,588</b>	<b>147,492,419</b>	<b>13,626,677</b>	<b>25,000</b>	<b>736,454,502</b>	<b>1,349,421,194</b>



# TOTAL APPROPRIATION Fund Summaries and Five-Year Plans

	General	Special Revenue	Debt Service	Enterprise	Internal Service	Trusts	Capital	Total
<b>Use of Funds:</b>								
<b>Departments</b>								
General Government	26,509,544	4,434,604						30,944,148
Police	79,150,990	877,442						80,028,432
Financial Services	9,593,542			3,223,747	28,454,629			41,271,918
Transportation	-	14,331,915		1,720,250				16,052,165
Community Services	53,959,898	4,229,208						58,189,106
Information Systems	9,792,542							9,792,542
Fire	30,351,504	4,290						30,355,794
Water Resources	-			54,790,128				54,790,128
Municipal Services	618,063	13,624,041		14,529,177	15,947,781			44,719,062
Citizen & Neighborhood Resources	3,477,329	97,207						3,574,536
Human Resources	4,464,761	15,957						4,480,718
Economic Vitality	1,461,219	7,049,630						8,510,849
Planning & Development Services	15,350,539	50,000						15,400,539
Estimated Department Savings	(1,500,000)							(1,500,000)
Estimated Vacant Position Savings	(3,300,000)							(3,300,000)
Less Internal Service Fund Offsets	-				(36,336,685)			(36,336,685)
<b>Subtotal</b>	<b>229,929,931</b>	<b>44,714,294</b>	<b>-</b>	<b>74,263,302</b>	<b>8,065,725</b>	<b>-</b>	<b>-</b>	<b>356,973,252</b>
<b>Grant and Trust Activity</b>								
Community Dev Block Grants/HOME/Sec 8		8,144,510						8,144,510
Other Federal & State Grants		12,236,010						12,236,010
Trust and Special Districts		600,000				15,000		615,000
<b>Subtotal</b>	<b>-</b>	<b>20,980,520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>20,995,520</b>
<b>Capital Improvements</b>								
Community Facilities							121,200,200	121,200,200
Preservation							209,425,900	209,425,900
Neighborhood Drainage and Flood Control							36,276,600	36,276,600
Public Safety							55,230,200	55,230,200
Service Facilities							36,391,100	36,391,100
Transportation Improvements							165,293,600	165,293,600
Water and Wastewater							224,104,100	224,104,100
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>847,921,700</b>	<b>847,921,700</b>
<b>Debt Service</b>								
General Obligation Bonds			30,997,250					30,997,250
General Obligation Bonds-Preserve			15,201,304					15,201,304
Preserve Authority Revenue Bonds			6,808,896					6,808,896
Revenue Bonds		3,155,450	-	6,474,638				9,630,088
MPC Bonds			5,932,529	12,656,100				18,588,629
Special Assessment Bonds			1,084,884					1,084,884
Certificates of Participation	917,790							917,790
Contracts Payable	5,128,638	952,290						6,080,928
<b>Subtotal</b>	<b>6,046,428</b>	<b>4,107,740</b>	<b>60,024,863</b>	<b>19,130,738</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,309,769</b>
<b>Other Activity</b>								
Reserve Appropriations								
Operating Contingency	6,686,090	3,000,000				10,000	15,000,000	24,696,090
Solid Waste				500,000				500,000
Self-Insurance					2,000,000			2,000,000
Water/Sewer				1,000,000				1,000,000
Carryover/Rebudgets	5,000,000			3,150,000	2,000,000			10,150,000
<b>Subtotal</b>	<b>11,686,090</b>	<b>3,000,000</b>	<b>-</b>	<b>4,650,000</b>	<b>4,000,000</b>	<b>10,000</b>	<b>15,000,000</b>	<b>38,346,090</b>
<b>Total Budget</b>	<b>247,662,449</b>	<b>72,802,554</b>	<b>60,024,863</b>	<b>98,044,040</b>	<b>12,065,725</b>	<b>25,000</b>	<b>862,921,700</b>	<b>1,353,546,331</b>
<b>Transfers Out</b>								
Capital Improvement Program	45,389,700	13,384,445		26,315,318	175,900			85,265,363
Operating Transfers								
To General Fund								-
To Special Revenue Fund	3,071,313			290,551				3,361,864
To Debt Service Fund	5,535,518	22,755,067						28,290,585
To Internal Service Fund	2,500,000							2,500,000
To Enterprise Fund							6,823,541	6,823,541
Enterprise Transfers								
In-Lieu Property Tax				2,883,046				2,883,046
Indirect/Direct Cost Allocation				10,207,678				10,207,678
Franchise Fee				5,597,691				5,597,691
<b>Subtotal</b>	<b>56,496,531</b>	<b>36,139,512</b>	<b>-</b>	<b>45,294,284</b>	<b>175,900</b>	<b>-</b>	<b>6,823,541</b>	<b>144,929,768</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>304,158,980</b>	<b>108,942,066</b>	<b>60,024,863</b>	<b>143,338,324</b>	<b>12,241,625</b>	<b>25,000</b>	<b>869,745,241</b>	<b>1,498,476,099</b>
<b>Ending Fund Balance/Reserve</b>	<b>42,385,331</b>	<b>51,493,115</b>	<b>12,693,716</b>	<b>48,578,967</b>	<b>28,310,147</b>	<b>4,481</b>	<b>123,565,861</b>	<b>307,031,618</b>

